



**FORECAST  
ESTIMATE  
DESIGNATE  
ALLOCATE  
EARMARK**

Annual Budget



2022



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# PRINCIPAL OFFICIALS

## BOARD OF COMMISSIONERS

**Bill Thoman**  
President

**Jason Rausch**  
Vice President

**Syed Abedi**  
Commissioner

**Rob Ayres**  
Commissioner

**Ridgley Ann "Mimi" Poling**  
Commissioner

**Colette Safford**  
Commissioner

**Heath Wright**  
Commissioner

## LEADERSHIP TEAM

**Carlo Capalbo**  
MPA, CPRE,  
Executive Director

**Maureen Nugent**  
MBA, CPRP,  
Deputy Director

**Josh Hendricks**  
Director of Marketing &  
Community Outreach

**Jennifer Rooks-Lopez**  
CPRP, ASLA, LEED AP BD & C,  
Director of Parks & Planning

**Andy Dunfee**  
Director of Recreation and Facilities

## ADMINISTRATIVE OFFICE

**Plainfield Township Park District  
Recreation Administrative Center**

23729 West Ottawa Street  
Plainfield, IL 60544







# MISSIONS, VISION, VALUES

## OUR MISSION

The Plainfield Park District seeks to enhance lives through equitable and accessible exceptional recreation opportunities for all.

## OUR VISION

We aspire to be innovative in administration, recreation and preservation.

## OUR VALUES

### COMMUNITY

- ▶ A commitment to working together in partnerships for betterment of the community
- ▶ Development of an understanding of the recreational needs of the community
- ▶ Effective communication across useful avenues to reach the community

### FISCAL RESPONSIBILITY

- ▶ Wise spending practices
- ▶ Strategic budgeting process
- ▶ An understanding of local economy

### STEWARDSHIP OF NATURAL RESOURCES

- ▶ The preservation of open space
- ▶ The development of parks in a respectful manner
- ▶ A commitment to green and sustainable approaches

### HEALTH & WELLNESS

- ▶ Promotion of a lifestyle of fitness for different segments of the community
- ▶ Provide programs that fulfill the needs and desires of a healthy community
- ▶ Ensure recreational opportunities for healthy living with wellness partnerships

### DIVERSITY, EQUITABILITY, AND INCLUSIVENESS

- ▶ Recognize and understand that diversity in the community brings great richness to the quality of life within our District.
- ▶ Be committed to expanding our awareness of and sensitivity to the importance of diversity
- ▶ Continue to create an inclusive and welcoming parks system for all our residents and visitors to enjoy facilities, amenities, and programs.
- ▶ Continual commitment to actively lead, partner, and support community initiatives that promote structural change.



# EXECUTIVE SUMMARY

## FISCAL 2022 BUDGET TRANSMITTAL

### HONORABLE COMMISSIONERS:

We are pleased to present for your consideration the proposed 2022 Plainfield Township Park District Budget and Budget and Appropriation Ordinance for the fiscal year beginning January 1, 2022 and ending December 31, 2022.

The Plainfield Township Park District budget serves three primary purposes:

1. Formation of public policy,
2. control of spending,
3. and provide a written financial plan.

It is a documented means of financial accountability to the public as the District aims to maintain high service levels at the lowest possible cost. The District's budget is balanced and in compliance with the provisions of the Park District Code. All required hearings have been held or are scheduled with the appropriate public notice provided.

Budgeting is not a mutually-exclusive process as other planning efforts such as comprehensive master planning and capital improvement planning that help drive budget development. The budget represents your fiscal priorities for the upcoming 12 months of operation based on your plans for helping enhance lives through equitable and accessible exceptional recreation opportunities for all.

Development and approval of the annual budget is one of the most important responsibilities of the Park District's Board of Commissioners due to its comprehensive nature, which includes outlining the range of services offered, prioritizing the allocation of government resources, and the planning invested by both the Board and staff for future Park District operations and services.

The budget represents both the operational and capital budget needs of the District and therefore, in reviewing the document, please note that the capital budget is separate from the operations budget.



# EXECUTIVE SUMMARY

## FISCAL 2022 BUDGET TRANSMITTAL (CONT.)

### FISCAL YEAR 2021

The key goals for administration overall were to grow the Diversity, Equity, and Inclusion platform and increase effective and engaging communication.

Throughout the year we continued holding monthly DEI core group meetings in which we looked at our newly developed DEI Road map. We focused on three key components of the map to work toward our goals.

- ▶ Diversity amongst the Board of Commissioners. Being an elected Board, this is not a condition of the Board that the District can control, so the determination was to encourage diversity amongst the board.
- ▶ Conduct Town Hall Meetings. We merged this with our Effective and Engaging communication goal and developed monthly team member meetings in which we discussed the District or different events and happenings. This provided us a method to connect team members between different areas of the District as opposed to the individual facility or function that are linked. We also focused on ways to incorporate greater understanding through other facets such as Safe Zone conversations and empathy interviews.
- ▶ Create DEI based events. The District looked for ways and elements to implement within our current events as well as greater cultural understanding. The District held our first Luau at Ottawa Street Pool as a way to bring community together and additionally have an element of understanding. There was a large variety in the demographics that were observed.

The number one goal of the Parks and Planning Department is to "Improve and maintain a quality system of parks and facilities that excite the community."

In August, 2021, the District's Parks and Planning Department was restructured. A superintendent of parks position was established, in which a north and south division manager would report directly to the superintendent position. This restructuring will allow for improved management of the department's functions.

Hiring seasonal parks staff was a challenge for the past few years; in 2021 the District increased contractual park services, which included outsourcing additional mowing sites as well as landscape maintenance at key facilities and parks to accommodate the lack of seasonal staff.

In January of 2020, the District was awarded a \$400,000 Open Space Land Acquisition and Development (OSLAD) grant from the state for improvements at Eaton Preserve Park. In 2021, improvements at Eaton Preserve included the new pergola on the foundation of the old barn, look out area, roof and lighting of the silo. A few remaining items, including the addition of two honey bee hives at the site will be completed in the Spring of 2022.

In the fall of 2021, the District applied for two OSLAD grants. The first grant applied for, Van Horn Woods, included trail connections between both Van Horn two and three, a new disc course, playground improvements, and improvements to the existing bike park. The second OSLAD/Land & Water Conservation Fund (LWCF) grant is for the purchase of six acres of property at the end of Bentley Road that will connect the DuPage River Trail pathway from Caton Farm Road down to Hammel Woods. The purchase and the development of this property will be in cooperation with the Will County Forest Preserve.

Other major park improvements in 2021 included improvements to the Bott Park Quad and the installation of batting cages; paving the quad at Four Seasons Park; and remodeling existing playgrounds at Woodside, Old Renwick, and Norman Greenway.



## EXECUTIVE SUMMARY

### FISCAL 2022 BUDGET TRANSMITTAL (CONT.)

On Earth Day, the District hosted its second annual tree giveaway at PARC. The District partnered with Living Lands & Waters and their Million Trees Project and handed out 200 saplings to residents. The District distributed the saplings in a drive-thru pick-up format in the parking lot at Bott Park to provide social distancing for COVID-19.

In June, 2021, the District was awarded an Illinois Transportation Enhancement Program (ITEP) grant for \$383,170.00 for the development and trail expansion of the DuPage River Trail along Renwick Road.

- ▶ 2021's Annual Budget was awarded the Distinguished Budget Presentation Award from the Government Finance Officers Association (GFOA) and marks the fifth consecutive year the District has received the honor. The GFOA established the program to encourage and assist state and local governments to prepare budget documents of the very highest quality that reflect both guidelines established by the National Advisory Council on State and Local Budgeting. Documents submitted to the Budget Awards Program are reviewed by selected members of the GFOA professional staff and by outside reviewers with experience in public-sector budgeting.
- ▶ The District's 2020 Comprehensive Annual Financial Report (CAFR) qualified for the GFOA's Certificate of Achievement for Excellence in Financial Reporting for the 15th consecutive year. The Certificate of Achievement is the highest form of recognition in governmental accounting and financial reporting.





## EXECUTIVE SUMMARY

### FISCAL 2022 BUDGET TRANSMITTAL (CONT.)

Human Resources effectively managed the ever-changing COVID-19 environment with changing requirements for employee COVID-19 illnesses and exposures.

The goal of improving the District's email system was accomplished by implementing Mimecast, which provides District email archiving, spam filtering, and allows automatic updating of outgoing email signatures and marketing messages on District staff emails.

Marketing continued to emphasize its website and online registration system in 2021 while further transitioning away from a multi-page program catalog as the primary source to inform residents.

The Oak Leaf, a 20-to-24-page guide highlighting various programs and events (as opposed to every program/event) debuted, saving the District significant delivery and printing costs.

Along with The Oak Leaf, the department increased the incorporation of QR codes as well as direct links to the registration system via various promotional materials (flyers, posters, park signage, e-newsletter, social media, Oak Leaf).

In early 2021, the Marketing & Communications Department created a Welcoming Everyone logo along with a web page. The logo and welcoming everyone messaging was later incorporated into several events.

The second edition of Scout's Summer Fun Hunt emphasized getting outside and exploring the entire park system in 2021, and the program was appropriately awarded IPRA's Outstanding Program Award Division II winner.

The marketing department underwent significant changes in the final quarter. With the retirement of Director of Administrative Services Wendi Calabrese in January of 2022, and Marketing Manager Brock Stein leaving in August of 2021, the department was restructured. The director of admin services position, which oversaw marketing, was not replaced. A new position, director of marketing and community outreach, was created and filled mid-December, 2021.



# EXECUTIVE SUMMARY

## FISCAL 2022 BUDGET TRANSMITTAL (CONT.)

COVID-19 continued to be a challenge to the District in offering indoor recreation programs. The District started off the year operating under capacity restrictions for indoor programming. District staff pivoted with the changing COVID-19 safety protocols and changed program formats to provide District programs within safety protocols. The District's basketball league program, whose games start in January, averages 600 participants. In 2021, the program had 200 participants.

The busy summer season, with no COVID-19 capacity restrictions, reflected enrollment numbers at or near pre-pandemic numbers such as summer camp, athletic classes, dance classes, and equestrian center camps. The Ottawa Street Pool re-opened in 2021 after staying closed in 2020 due to COVID-19. Swim pass sales were lower than past seasons; however, swim lessons exceeded 2021 budgeted expectations.

In 2021 the recreation team changed its budgeting process and started utilizing the "Cost Recovery" model. This model categorized each program area into one of 10 categories and what percentage of cost recovery is needed to run the program. This model also assisted the recreation team in determining indirect costs that were not utilized in past budgets. Examples of indirect costs included amount of staff hours spent in a program, parks department time spent in a program, along with the amount of time for costs such as information technology, marketing, and utilities.



# EXECUTIVE SUMMARY

## FISCAL 2022 BUDGET TRANSMITTAL (CONT.)

### FISCAL YEAR 2022

The Plainfield Park District Annual Goals and Objectives for 2022 provide direction and a planned pursuit of the mission, vision, values, key strategies, and goals and actions of the District during Fiscal Year 2022. These annual goals reflect the District's dedication toward responsiveness, efficiency, and effectiveness. This emphasizes the methods in which the District exemplifies our efforts of moving toward greater strategic planning directions, which are the next logical steps in the organization's life cycle and planning evolution. The goal setting process establishes the desired target end results and identifies the means to achieve them. It provides the District with the ability to channel resources and efforts in a direction that yields the greatest benefit to resident taxpayers, constituents and guests.

Setting clear goals and objectives is a critical foundation for any successful planning effort. The District's Comprehensive Master Plan's process that initiated in 2021 was utilized to set forth long-term strategic goals that were established in the areas of Administration, Recreation, and Parks & Facilities. The District has established several major areas.

The District has tied the Comprehensive Master Plan to our annual budget in a variety of areas. This can be seen in some examples such as the committed allocation of funds set in Corporate and Recreation funds for Education for Board members allowing them to attend various state and national conferences. An allocation of \$5,000 in the Recreation fund for Special Events provided for greater DEI based programming and outreach. Finally, there is a great deal of funding established in our Capital fund, which ultimately was a direct funding through our Corporate and Recreation funds, that is dedicated toward trail developments and enhancements, creating new amenities and facilities that will excite our population, and specific funding for Four Seasons athletic complex.

### THE REPORTING ENTITY AND ITS SERVICES

The District provides recreational opportunities and services to the residents of Plainfield, as well as portions of the Villages of Bolingbrook and Romeoville, the Cities of Crest Hill and Joliet, and parts of unincorporated Will and Kendall counties.

The District is governed by a seven-member board of commissioners elected at-large on a non-partisan basis to six-year terms. Policy making and legislative authority is vested in the Park Board, whose members are responsible for passing ordinances, adopting the budget, and hiring the District's executive director.





# EXECUTIVE SUMMARY

## FISCAL 2022 BUDGET TRANSMITTAL (CONT.)

### ECONOMIC CONDITION AND OUTLOOK

To protect the financial health of the District, staff monitors economic trends and leading economic indicators to understand their impact on future financial strategies. Reports from the U.S. Department of Labor, the Federal Reserve Bank, and local reports from financial analysts provide staff with economic forecasts based on indicators such as trade, consumer price, and interest rates. A healthy economy, as highlighted below, has a positive impact on District finances, allowing for discretionary spending on District programs by patrons and a healthy housing market allows for increased property tax revenue from new property assessed valuations.

2020 was a volatile year for both the U.S. and global economy due to COVID-19. COVID-19 continued to be a global pandemic. Deaths in the U.S. from COVID-19 totaled 459,997 in 2021; in 2020 it totaled 385,472. In 2021, COVID-19 vaccines became available in the United States. The U.S. economy began recovering from the volatility of 2020 due to the COVID-19 virus. GDP increased 7.0 percent in 2021, in contrast to a decrease of 3.4 percent in 2020. 2020 marked the largest contraction in GDP since 1946. Because GDP is a measure of overall economic activity, as the U.S. economy slows, the growth of the GDP slows as well.

The Dow Jones Industrial Average, which measures the daily price movements of 30 large American companies on the NASDAQ and the New York Stock Exchange rose 18.7% in 2021. The S&P 500, a stock market index that tracks the stocks of 500 large-cap US companies and represents the stock market's performance by reporting the risks and returns of the biggest companies, rose 26.9%.

The interest rate targeted by the Federal Reserve, the federal funds rate, is at a range of 0% to .25%. In 2020, the Federal Reserve cut the rate from a previous target range of 1% to 1.25%. This was an effort to minimize the economic fallout from the COVID-19 crisis. Lower rates make lending and credit easier for borrowers to get, which spurs consumer and business spending and grows the economy. As of December 2021, the Federal Reserve Bank characterized inflation as a potential threat to a sustained economic recovery. As such, the Federal Reserve Bank is expected to raise rates in 2022 prompted by evidence that inflation is broadening. The fed funds rate is critical in determining the U.S. economic outlook. It is used to set short-term interest rates, including banks' prime rate (the rate banks charge customers for loans), most adjustable-rate mortgages, and credit card rates. The stock market is also very sensitive to changes in the federal funds rate.

When the Fed cuts rates, for instance, stock markets typically spike higher since the borrowing costs for public companies should fall, making it cheaper to expand their businesses and boost earnings. When rates rise, though, equity markets may struggle more as borrowing becomes more expensive and lenders are rewarded with higher rates.

The federal unemployment rate decreased 2.8% to 3.9%, in December 2021, from a December, 2020 rate of 6.7%.

Illinois' unemployment rate decreased 3.6% to 4.3% from 2020's rate of 7.9% and the unemployment rate in Will County, which encompasses 90% of our District's residents, was 4.1% in 2021, a decrease of 3.7% from 2020. Low unemployment could indicate available disposable income for users of the District for recreation program fees.





# EXECUTIVE SUMMARY

## FISCAL 2022 BUDGET TRANSMITTAL (CONT.)

The Consumer Price Index for All Urban Consumers (CPI-U) for the 12-month period ending December 2021 was 7.0%, an increase of 5.6%. The Consumer Price Index (CPI) is a measure of the average change over time in the prices paid by urban consumers for a market basket of consumer goods and services. The District's tax levy is capped by the CPI or 5%, whichever is less; the 2022 tax levy will be capped at 5.0% (excluding new property). The rate of increase in the CPI during 2021 was the fastest in nearly three decades. The 2022 tax year is the first tax year in which the District's tax levy will be limited by the 5% maximum since the tax cap (Property Tax Extension Limiting Law) went into effect in 1991.

New property development continued its six-year trend increase in 2021.

At the height of the housing boom in the mid-2000's, increases in yearly new property equalized assessed valuation (EAV) were at \$200-\$300 million per year levels. The District forecasts 29 million dollars in new EAV growth for the 2021 tax year and a 3.9% increase in the District's overall EAV from \$3,002,744,979 to \$3,120,000,000 representing a seventh consecutive year of increases in the District's new property growth and overall EAV.

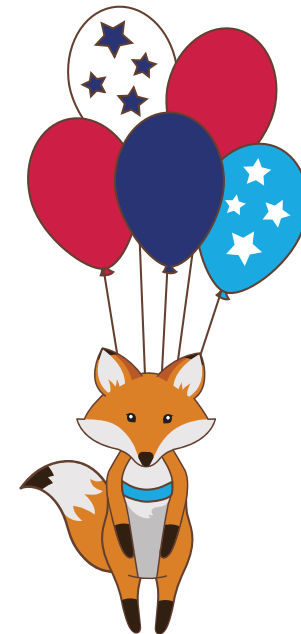
The District's EAV is based on a three-year average for property values within the District.

The record-breaking growth in the housing market that began in 2020 is expected to continue into 2022. The current housing boom is driven by intense demand and record-low mortgage rates. An increase in property values and in new housing will have a positive effect on the District's finances, generating increased property tax revenue for the District.

The District's 2020 tax year property tax rate was .2537 cents per \$100 of assessed home valuation; 2021's property tax rate is estimated at .2531 per \$100 of assessed valuation. The District's 10-year property tax rate history is located in [Appendix E](#).

The District has maintained a conservative financial approach over the years. In 2016, the District adopted a fund balance policy, with fund balances ranging from a minimum of four months of operating expenditures to a maximum of six months of operating expenditures. This fund balance policy has allowed the District to plan for its future financial needs within the guidelines of this policy.

As reflected in the 2022 budget document, the District anticipates program revenue to increase in 2022 over 2021. The District is hopeful that the decline in COVID-19 deaths and the increase in Coronavirus vaccinations will provide more recreational opportunities to the District's users.



# EXECUTIVE SUMMARY

## FISCAL 2022 BUDGET TRANSMITTAL (CONT.)

### THE BUDGET DOCUMENT

All exhibits are for discussion purposes only and are not legally-required documents. The annual budget is a living document that changes according to the activity and needs of the Park District and serves as a management tool for use by Park District staff and its Board of Commissioners. In addition, the budget also provides the background information for the Budget & Appropriation Ordinance.

The Budget & Appropriation Ordinance is a legally required document and is subject to a public hearing and board adoption. This ordinance is the basis for the annual audit of the District and is a summarization of the budget by fund and account type. The appropriations are the legal limits of spending and the basis for the tax levy. The Ordinance can be found in [Appendix E](#).

### Acknowledgments

*The 2022 budget was prepared with the input from all levels of the District from program supervisors to the Board of Commissioners. The GFOA budget submittal is also reviewed and enhanced by the District's marketing department.*

*Respectfully Submitted,*



Carlo J. Capalbo  
Executive Director



Maureen F. Nugent  
Deputy Director

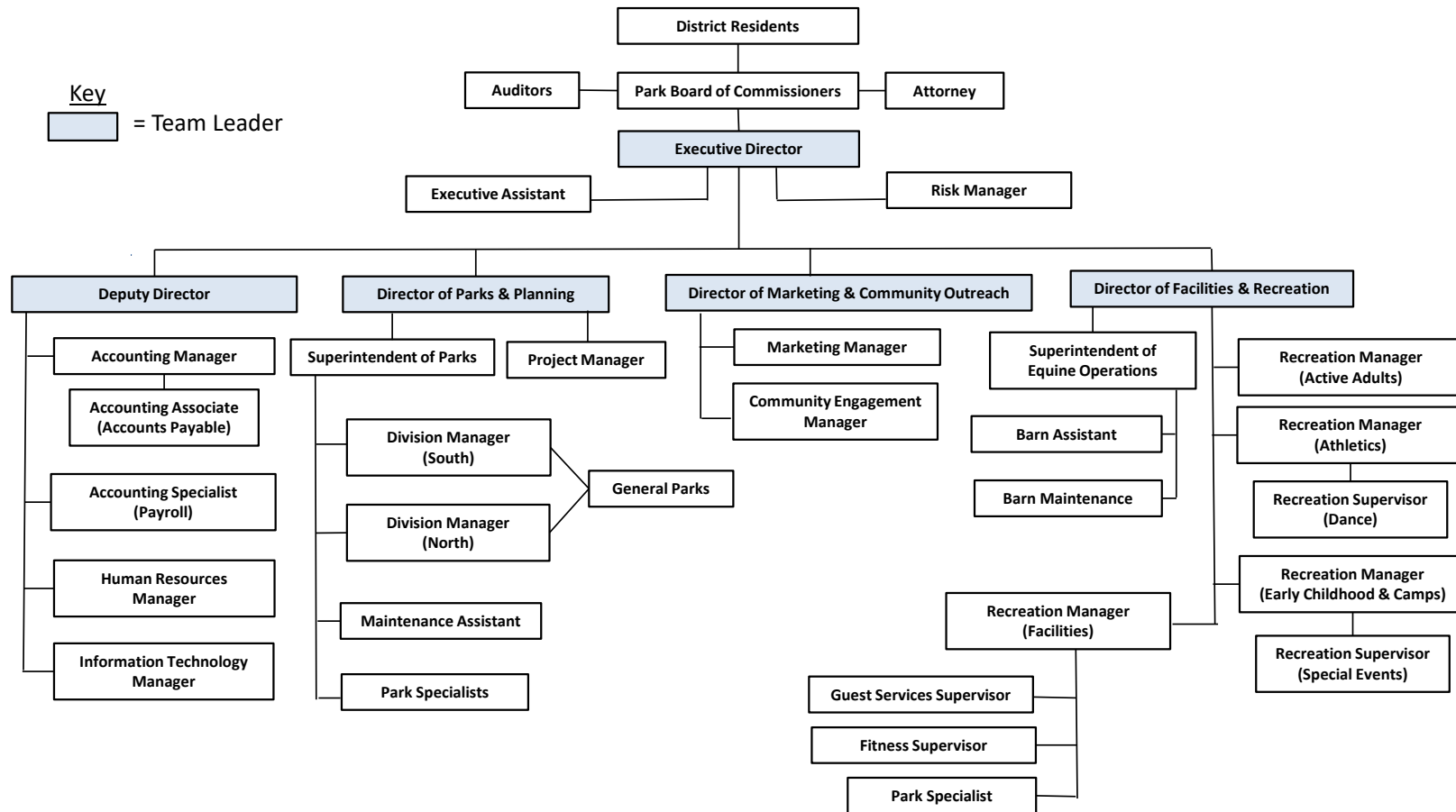


# 2022 PLAINFIELD PARK DISTRICT ORGANIZATION CHART



Key

= Team Leader



Approved by: Carlo J. Capalbo

Date: 01/01/2022

# 2022 ANNUAL BUDGET OVERVIEW

## INTRODUCTION

The Plainfield Park District Annual Budget for fiscal year 2022 serves as a key financial document and guide for Park District staff to meet financial and programming goals. It also serves as a guide for understanding the legal budget and appropriation ordinance.

The Budget and Appropriation Ordinance was adopted following a public hearing held on February 9, 2022. No later than 30 days prior to the public hearing, a copy of the ordinance was made available at the District's Recreation/ Administration Center, 23729 W. Ottawa St., as well as on the Park District's website, [plfdparks.org](http://plfdparks.org).

At least one week prior to the public hearing, a public notice was published in a local newspaper and no later than the end of the first quarter 2022, the Budget and Appropriation Ordinance was adopted and filed with the Kendall and Will County Clerks within 30 days of adoption.

No further appropriations shall be made at any other time within the fiscal year although the Board of Commissioners may, from time to time, make transfers between the various fund line items within the appropriation ordinance. The transfers cannot exceed 10% of the aggregate amount appropriated within the fund.

The board may, by a two-thirds vote, transfer from any appropriation line item its anticipated, unexpended funds to any other line item of appropriation after the first six months of the fiscal year.

The board may also amend the Budget and Appropriation Ordinance using the same procedures followed when the ordinance was originally adopted.

The Budget and Appropriation Ordinance contains a statement declaring the cash on hand at the beginning of the fiscal year, an estimate of the cash expected to be received during the fiscal year from all sources, an estimate of the expenditures for the fiscal year, and a statement of the estimated cash expected to be on hand at the end of the fiscal year.

The District uses a detailed line-item budget for accounting, expenditure control, and financial reporting with a modified accrual basis of accounting. The budget is prepared on a cash basis of accounting.

The Park District budgets on the cash basis, which differs from the Modified Accrual Basis, which is used for the presentation of the Comprehensive

Annual Financial Report (CAFR). The cash basis recognizes revenue when received and expenses when paid. The Modified Accrual Basis recognizes revenue when receipts are measurable and available to liquidate liabilities in the current period. Expenditures are recognized when an event or transaction is expected to draw on current expendable resources.

In the presentation of budgeted numbers, all budgeted numbers are presented on the cash basis. Actual Results for prior fiscal years are presented on the Modified Accrual Basis and are post-audit. 2021's Actual results are presented on an (unaudited) cash basis.

Fund balances are presented on the Modified Accrual (Audited) Basis for all fiscal years with the exception of the most recently completed fiscal year (2021).

Accrual Fund Balances are used as the base in the projected Fund Balance totals for 2021 and 2022. The 2021 Actual Cash Basis results are added to the 2020 Modified Accrual Fund Balances to arrive at the estimated 2021 Fund Balances. The Budgeted results are then added to the 2021 Estimated Fund Balances to arrive at the Estimated/Estimated/Budgeted Fund Balances for the ending 2022.





# 2022 ANNUAL BUDGET OVERVIEW (CONT.)

## BUDGET PROCESS

The 2022 budget for the fiscal year January 1, 2022 thru December 31, 2022 process began on June 14, 2021 with the annual budget kick off meeting which provides District staff with direction and guidance for preparing their departmental budgets.

Recreation staff prepare program area budgets based on the District's Comprehensive Revenue and Cost Recovery Policy, which was adopted by the District in June, 2021. This policy can be found in [Appendix C](#).

Program budgets are based on the cost recovery structure which determines how much cost will be covered by user fees and how much will be subsidized by the District.

There are 10 service categories in which all programs/services are offered. Each service category indicates a cost recovery percentage that the program/service should overall recover.

The cost recovery percentages range from 0% - 100% cost recovery. Included in the cost recovery process are indirect costs that include full-time staff time, administration cost, and utilities to each program/service.

An example of a fully-subsidized program is the Patriotic Picnic and Fireworks, which is an annual special event held on the evening of July 3rd. The event includes free activities for the public such as face painting, touch-a-truck, bounce houses, and concludes with a fireworks show.

An example of a full-recovery, no-subsidy program/service is horse boarding, which aims to recover all the direct and indirect costs of the program/service.

The Park District dance program is an example of a skill-based activity program/service, which recovers 55% the total direct and established indirect costs of the program/service.

Completed program area budgets are reviewed with the Director of Recreation.

The Recreation and Corporate Funds were reviewed with the Executive Director, Director of Finance, Director of Administrative Services, Director of Recreation, and Director of Parks and Planning on October 21, 2021. Any adjustments were completed during this period prior to presentation at the November 10, 2021 board meeting.

The remainder of the District's Special Revenue Funds (Illinois Municipal Retirement Fund, Liability Insurance Fund, Social Security Fund, and Special Recreation Fund) are prepared by Finance Department staff in coordination with the Executive Director.

The budget for these funds was presented to the board at the October 13, 2021 board meeting. Fund budgets are reviewed by the Finance & Liability Committee prior to presentation to the full board as per the schedule:



## 2022 ANNUAL BUDGET OVERVIEW (CONT.)

### ACCOUNTING SYSTEM AND BUDGETARY CONTROL

Budgetary control is provided by verification of appropriation amounts prior to expenditures and undergoes a monthly review of all individual account expenditures compared with budget appropriations. The Park District leadership team receives monthly income statement reports detailing budgeted amounts, monthly, and year-to-date revenue, expenditures, as well as figures showing any remaining budget amounts.

The District's purchasing policy ([Appendix D](#)) provides budgetary control and is intended to ensure that purchases stay within the approved budget. It also ensures that staff maintain the integrity of the budget by obtaining the best price and value for purchases. Any intended purchases over \$2,000 must be approved by the department director and the Executive Director through the District's purchasing module finance software which generates a notification if a line item will cause an overage.



### FINANCIAL POLICIES

The District's financial policies provide guidelines for the Park District Board of Commissioners and staff to use when making financial decisions to ensure that the delivery of core services is maintained, and that the District's vision for the community is achieved.

The District's financial policies ensure residents' tax dollars are being used openly, legally, efficiently, and effectively and in a manner that insulates the agency from fiscal crisis and economic disruption.

### FEE FOR SERVICES

The District's second largest source of revenue is program fees and is based on the District's Comprehensive Revenue and Cost Recovery Policy, ([Appendix C](#)). This policy was updated in 2021.

### PROPERTY TAXES

The District's largest source of revenue comes from real estate taxes. Property tax revenue estimates for the 2022 fiscal year are based on the District's 2021 tax levy which was adopted in December 2021. Property taxes budgeted and received in fiscal year 2022 are for the property tax year 2021. The District's property taxes are assessed in May and September each year following the appropriation calendars set by the Will and Kendall County Assessor's Offices. Property tax distributions from both counties are then directly deposited into the District's operating bank account.



## 2022 ANNUAL BUDGET OVERVIEW (CONT.)

### INFREQUENT REVENUE

The District receives revenue on an infrequent, one-time basis from sources that include grants, capital initiative fees, and developer impact fees. Due to its sporadic nature, the District does not utilize these infrequent revenue sources for its operating budget. The revenue is used instead for capital improvements, and the funding designated for a specific project is held in a project fund balance earmarked specifically for it. Finally, developer impact fees are utilized for capital projects that service new residents to the District.

### DEBT ISSUANCE

Costs associated with acquiring and improving long-term capital assets are funded with the issuance of debt and/or surplus funds from operations.

The District reviews its existing obligation structure as well as current and projected surpluses from operations and future liability levels before making decisions to issue new debt. As part of that process, the Board of Commissioners reviews the statutory debt limit as part of any debt issuance considerations.

Allocated real estate taxes received by the District and debt retirements pass through the Debt Service Fund. The District's ability to issue general obligation debt is limited by the Property Tax Extension Limitation Law (PTELL) of 1990—more commonly known as a "tax cap." This restricted the District's debt service extension base (DSEB) to 1991 debt service payment levels for both principal and interest.

In 2009, the PTELL was amended allowing the DSEB to be increased by the lesser of 5%, or the percentage of the Consumer Price Index during the 12-month calendar year preceding the levy year. The PTELL limited the District's ability to increase the tax levy to keep up with increased demand for services from a growing residential population.

Detailed information on the District's debt can be found on [pages 102-105](#)



# 2022 ANNUAL BUDGET OVERVIEW (CONT.)

## FUND BALANCE

The District's fund balance policy was established to provide financial stability, cash flow for operations, and the assurance that the District will be able to respond to emergencies with fiscal strength.

It is the District's philosophy to support long-term financial strategies, prioritizing fiscal sustainability, while also building fund balances for future growth.

The District deems it essential to maintain adequate fund balances and net asset levels to mitigate current and future risks. Fund balance/net asset levels are also a crucial consideration in long-term financial planning. In addition, credit rating agencies monitor levels of fund balance/net assets and unassigned fund balance to evaluate a government agency's continued creditworthiness.

The District's corporate and recreation fund balances have targets of no less than five months and no more than six months of operating expenditures. The IMRF, Social Security, and Liability Insurance Funds' fund balance targets are no less than four months and no more than five months of operating expenditures. The Special Recreation Fund's target balance is 5% of operating expenditures.

The District's minimum fund balance target is \$2,844,545 and is projected at \$6,394,156 at the end of the fiscal year 2022.

Of the \$6,394,156 projected ending fund balance, \$1,856,322 is the projected ending fund balance in the capital projects fund and is designated for future capital projects.

As illustrated in Table 1, the Corporate and Recreation funds indicate an excess projected fund balance of \$362,906 and \$164,219 in their respective funds. These excess projected fund balances reflect fund balance targets closer to the maximum fund balance targets of six months of operating expenditures.

The maximum fund balance target in the Corporate Fund is \$1,685,938; the budgeted fund balance is \$1,767,854, which is \$81,916, or 5% higher, than the maximum fund balance target. The District takes a conservative approach to fund balance, and based on projections, finds 5% acceptable.

The maximum fund balance target in the Recreation Fund is \$1,348,491; the budgeted fund balance is \$1,287,961, which is \$60,530 or 5% higher, than the maximum fund balance target. The District takes a conservative approach to fund balance, and based on projections, finds 5% acceptable.

All District funds are budgeted to meet or exceed the minimum fund balance target for fiscal year 2022.

The table below illustrates the fund balance levels in their respective funds. The fund balance policy can be found in [Appendix A.](#)

The table below illustrates the fund balance levels in their respective funds. The fund balance policy can be found in [Appendix A.](#)

TABLE 1 - FUND BALANCE				
Fund	Fund Name	Budgeted Fund Balance	Fund Balance Target	Excess/ (Shortfalls)
01	Corporate Fund	1,767,854	1,404,948	362,906
02	Recreation Fund	1,287,961	1,123,742	164,219
03	Museum Fund	21	-	21
06	Liability Fund	53,870	47,667	6,203
07	I.M.R.F. Fund	116,764	117,533	(769)
08	Debt Service Fund	2,275	-	2,275
09	Capital Projects	1,856,322	-	1,856,322
12	Park Donation Fund	799,509	-	799,509
13	Police Protection Fund	-	-	-
14	Special Recreation Fund	432,297	76,457	355,840
15	Social Security Fund	77,283	74,197	3,086
TOTAL FUND BALANCE		6,394,156	2,844,545	3,549,611





# 2022 ANNUAL BUDGET OVERVIEW (CONT.)

## CAPITAL ASSETS

The District defines a capital asset as having a value of more than \$5,000 and a useful life of more than one year.

Land assets have a capitalization threshold of \$1.

### The District's five major capital asset groups are:

- ▶ land and land improvements
- ▶ building and building improvements
- ▶ vehicles
- ▶ machinery and equipment
- ▶ furniture and fixtures

Capital assets are capitalized in the year in which they are acquired and recorded at historical cost. Depreciation is calculated based on Generally Accepted Accounting Principles (GAAP.)

The Finance department is responsible for maintaining a capital asset inventory schedule. The responsibility for control of capital assets rests within the department in which the asset is assigned. The capital asset policy is located in [Appendix B](#).

## INVESTMENT POLICY

The District's investment policy objectives, in priority order, are:

- ▶ safety
- ▶ liquidity
- ▶ return on investments

It is the policy of the District to invest public funds in a manner that will best provide the highest investment return with the maximum security while also meeting the agency's daily cash flow demands and conforming to all statutes governing the investment of public funds.

Authorized and suitable investments are addressed in the District's Investment Policy, and mandates that all investments are consistent with Illinois State Law. A monthly written report is provided to the Board of Commissioners detailing all District investments. The Board Treasurer is designated as the investment officer for the District.

## EXPENDITURE ACCOUNTABILITY

Financial results, as well as expenditures, are reported to the Board on a monthly basis. District staff regularly review year-to-date revenues and expenditures and projected year-end results. The District makes payments in compliance with the Local Government Prompt Payment Act of Illinois.

## INTERNAL CONTROLS

The District maintains a system of internal controls to safeguard its assets against loss, check the accuracy and reliability of its accounting data, and encourage adherence to prescribed financial policies adopted by the District. Organization structure, reporting lines, and appropriate authorities are established by management staff, with oversight by the Board of Commissioners.



# MASTER PLAN STRATEGIC PLAN

The District's 2021-2025 Comprehensive Master Plan was adopted by the Board of Commissioners in April, 2021. The plan is reviewed annually along with the goals and objectives to evaluate their development and implementation. Funds are allocated to meet both the capital replacement plan, as established, and the strategic goals developed as a summary of community and staff input for the continued operation and growth of the District.

The Master Plan's primary purpose is to create strategies and a vision for 2021-2025 to guide the continual development of the District, focusing on leisure enrichment opportunities by addressing community needs, interests and trends. The Master Plan will include decision making tools to assist both staff and political leaders in making capital and operating investment decisions for park and recreational opportunities for the period of 2021-2025.

In the Capital Replacement Plan, the District identified equipment, amenities, and playground equipment that had reached the end of its lifecycle or was no longer safe and operational.

The District then prioritizes and evaluates the needs of the community when determining an appropriate replacement plan.

Additionally, the sports complex of Four Seasons has received special attention for improvement. The District will be allocating \$250,000 annually for a 5-year period for needed site improvements. In 2021, new paving and light pole modification was completed. In 2022, we will continue with greater electrical upgrades and set precast restroom facilities.

Funds are transferred from the corporate and recreation funds to assist with the capital fund needs after an evaluation process for such purchases.

In 2022, the District will be replacing six playgrounds with comprehensive redevelopments, and will continue to develop the district amenities as identified in the Comprehensive Master Plan.

Additionally, the Strategic Plan calls for continued training, information technology improvement, greater, enhanced community partnerships, stronger district communication and outreach, varied and exciting quality recreational facilities and amenities, greater diversity, equity, and inclusion platform effort, and increased program participation as summary topics of development.

Between the Corporate and Recreation funds, the District leadership team has allocated increased funding in the areas of:

- ▶ Professional Development
- ▶ Recruiting
- ▶ Information technology
- ▶ Wage increases
- ▶ Contractual Park Services
- ▶ Special Event Programming

Annually, the budget allows for allocation of the required funding to meet the needs of operations and the goals which the District wishes to accomplish for the fiscal year.



## 2021 DISTRICT GOALS REVIEW

The District progressed through its five-year Comprehensive Master Plan, with a focus on the eighteen (18) core long-term goals tied to specific objectives correlating to each fiscal year. These goals were attached to the established Strategic Atlas that identified the desired outcomes from the District's three operating areas of Administrative, Parks and Facilities, and Recreation. This process yielded several notable accomplishments, new partnerships, and recognitions in 2021.

### ACCOMPLISHMENT HIGHLIGHTS

- ▶ The District received the Certificate of Achievement for Excellence in Financial Reporting from the Government Finance Officers Association of the United States and Canada (GFOA).
- ▶ Awarded the Government Finance Officers Association of the United States and Canada (GFOA) Distinguished Budget Award.
- ▶ Completed 90% of the improvements at Eaton Preserve Park, a portion of which was funded by Awarded a \$400,000 Open Space Lands Acquisition and Development (OSLAD) grant from the State of Illinois to be used towards improvements at Eaton Preserve Park.
- ▶ Applied for an OSLAD grant for Van Horn Woods Park, if approved, would include trail connections between both Van Horn two and three, a new disc golf course, and improvements to the playground and existing bike park.
- ▶ Applied for an OSLAD grant to purchase six acres of property at the end of Bentley Road that will connect the DuPage River trail pathway from Caton Farm road to Hammel Woods. The purchase and the development of this property will be in cooperation with the Will County Forest Preserve District of Will County.
- ▶ The District established a Diversity, Equity, and Inclusion core committee as well as a Board Committee to foster a more proactive approach to solve issues related to injustice, racism, and oppression.





# 2022 DISTRICT GOALS

## 2022 DISTRICT ADMINISTRATIVE GOALS

### ► Invest into Board Interest & Involvement in the Master Plan Process

- Ensure that each Commissioner has a thorough understanding of the five-year living strategy of the adopted master plan.
- On an annual basis, hold a Park Board retreat where upcoming yearly goals are identified with an action plan in place and any needed revisions are agreed upon for a change in any anticipated outcomes.
- Discuss the progress on the master plan on a quarterly basis.
- New board members should read the master plan and meet with the Executive Director to discuss any questions.

### ► Prepare a District Wide Closure Study for the Future Transition Out of Unnecessary Practices

- Move forward with a series of evaluations that identifies the pros/cons of each possible act of closure.
- Discuss with the community the possible decision to move forward with these actions.



## 2022 DISTRICT GOALS (CONT.)

### 2022 DISTRICT FINANCE, HUMAN RESOURCES & INFORMATION TECHNOLOGY GOALS

#### ► Maintain a Stable Financial Future for the Park District in Uncertain Economic Times

- Maintain an effective short-term operating balanced budget for day-to-day operational excellence with a goal of limiting the use of reserves whenever possible in the wake of uncertain economic times.
- Identify opportunities to increase programs and rental revenue.
- Seek ways to expand the role of the Friends of the Plainfield Park District Foundation for additional financial resources by leveraging charitable tax deductible giving opportunities.
- Continue to seek out alternative funding revenue generating opportunities such as grants, the park partner sponsorship program, fees and rentals.



#### ► Evolve the Organizational Culture to Strengthen Agency Operations

- Provide continuing education opportunities for full-time employees.
- Cross train employees in applicable positions.
- Customer service is an integral part of the organization. Provide on-going customer service training to continue to create a culture of positive customer service.
- Develop new personnel policies for inclusion into the Personnel Policy Manual for social distancing and all public health concerns for an effective and safe work environment.
- Host team "Town Hall" meetings to share and emphasize common experiences of diversity.
- Seek to strengthen staff development and education regarding Diversity, Equity, Inclusion and Belonging.
- Establish benchmarks to measure efforts to expand diversity.
- Invest in technology infrastructure for remote working opportunities for select employees that have positions and personalities that can effectively thrive in that setting.
- Develop a mentoring program for effective succession planning.



## 2022 DISTRICT GOALS (CONT.)

### 2022 DISTRICT MARKETING GOALS

#### ► Foster Effective & Engaging Communication

- Seek to keep current in the distribution of promotional messaging, with an emphasis on digital delivery, to inform the community on District happenings.
- Host a yearly community appreciation day and open house at PARC as a significant community outreach effort.
- Perform a community survey every 3 to 5 years and benchmark findings for continued evaluation.

#### ► Strengthen Relationships with Special Interest Groups

- Seek to strengthen partnerships, including re-establishing old connections and fostering new ones where possible, to advance the mission of the District.
- Develop fair and straightforward agreements that provide benefits for all parties involved.
- Continue to build a solid relationship with the newly formed Northern Will County Special Recreation Association.
- Seek opportunities to partner and work with diverse organizations.

#### ► Invest Agency Resources into an Effective Marketing Approach

- Set marketing budget based on tactics and desired level of exposure.
- Seek out the local business community and secure exclusive sponsorships.
- Implement the brand style guide.
- Marketing efforts to be uniquely local with a focus of a persuasive and progressive digital touch.



## 2022 DISTRICT GOALS (CONT.)

### 2022 DISTRICT PARKS & PLANNING GOALS

#### ► Improve Trail Mapping and Signage

*(Continued from 2021)*

- Input trails into mapping system: incorporate Forest Preserve & Village Plans.
- Research trail signage styles, get pricing and measure at least one trail.
- Order and install signage on trail.

#### ► Parks Operations and Procedures Manual- Additional Sections

- Draft parks staff training guidelines/procedures for new hires.
- Draft standard operating procedures section for routine repairs, setups and events.
- Revise and update the PARC facility section of the O & M.
- Revise and update department rolls & responsibilities (North/South/Fleet).

#### ► Finalize Parks Design and Maintenance Guidelines

- Continue to draft Park Design and Maintenance Guidelines (appendix to O & M).
- Implement & train on new guidelines.

#### ► Streamline Park Operations and Improve Overall Performance and Retention

- Create projects/task/staff planning and tracking matrix.
- Run baseline assignments to measure man hours on routine tasks; managers.
- Implement new staff training guidelines/procedures.
- Implement, train and enforce standard operating procedures for routine repairs.
- setups, events and parks design and maintenance guidelines.
- Craft a merit-based reward program (non-monetary) for rewarding excellence.

#### ► Improve Department Communications and Public Engagement

- Improve and implement resident reporting and resolution procedure.
- Post 2022 Capital project timeline on website with brief descriptions.
- Update information as projects proceed.
- Create list of potential community volunteer projects (Group and individual).
- Create a forum for community involvement in park maintenance/clean-up.



## 2022 DISTRICT GOALS (CONT.)

### 2022 DISTRICT RECREATION & FACILITY GOALS

#### ► Execute a Recreation Program Portfolio Re-Boot

- Use recreation software to generate accurate program data for internal analysis in key performance indicators.
- Use report cards from both instructors and participants for honest evaluations.
- Perform an optimal participation appraisal to increase household penetration rates to reach a target of 30% in the next 24 months.
- Achieve program success rates of 70-95% in each activity category.
- Prepare a simple profit/loss statement for each recreation program type based on current financial objectives to set future fee structures.
- Properly balance program lifecycles with a target of 10-15% of the programming in the first-time offerings or those still in the introductory stage.
- Seek to optimize all of the District facilities use, demand and scheduling for participant satisfaction.
- Establish a competitive pricing strategy to improve net margin, keeping pace with price points reflective of the local community economic situation.
- Roll out new and improved programs based on community expectations from the recreation program assessment data analysis.
- Develop diverse programming and festivals that focus on the cultures of the community.
- Create communication opportunities that allow for conversations representative of a diverse community.
- Increase access for all individuals.





## DISTRICT GOALS (CONT.)

### 2022 DISTRICT RECREATION & FACILITY GOALS (CONT.)

#### ► Increase PARC Prairie Fit Fitness Center Presence in the Community

- Increase household fitness membership household penetration rate to a target of 15% in the next 24 months by expanding the market.
- Expand PARC rentals both in terms of numbers and revenue.
- Develop and retain records of member retention rate to hit target rate of 66%.
- Offer fitness classes in shorter terms with a maximum of 4-week increments.
- Expand sessions with waiting lists.
- Ensure fitness instruction both in group class and in-person, one-on-one training is providing the best value outcomes for all parties involved.
- Market the facility to the fullest extent possible with getting the entire Plainfield community in the know about the benefits of the PARC.

#### ► Define the Recreational Program Impacts Based on the Long-Term Vision of New or Improved Parks & Facilities

- Develop “what-if” recreational programming impact scenarios for new and/or improved parks & facilities such as an expanded recreational center, an outdoor pool, a sports complex and a special event rental facility.
- Prioritize each opportunity by evaluating a series of critical success factors.
- Estimate the participation numbers, revenue potential and financing options for each facility for a long-term recreation service commitment to the community.
- Summarize the findings in a performance matrix evaluation as the first step toward honest discussions on possible implementation.

#### ► Adapt Programming actions in Response to Public Health Concerns

- Continue to invest into virtual recreation opportunities for both instructors and participants.
- Adapt physical layout of spaces to maximize small group offerings.
- Be prepared with contingency plans for future public health closures to offer parks and recreation opportunities in the most effective and safe manner permissible.





## 2022 DISTRICT GOALS (CONT.)

The District's 2022 goals are reflected in the budget through various line items including some of the following budget highlights:

- ▶ The Marketing and Recreation teams have allocated \$2,000 in special events for Party at the PARC, a customer appreciation day with an emphasis on the Prairie Activity & Recreation Center.
- ▶ In October 2020, the District entered into an intergovernmental agreement to create a formal special recreation association with Northern Will County Special Recreation Association (NWCSRA), joining Bolingbrook Park District, the Village of Romeoville, and the Lockport Township Park District. In 2022, per the by-laws, each entity will contribute .02 cents of their special recreation levy toward the operation and support of the SRA. The 2022 budget reflects a \$614,800 payment to NWCSRA, an increase of \$107,730, or 17%. Additionally, staff time is allocated to serve as a trustee on the Board for the NWCSRA. The Plainfield Park District continues to strengthen its special recreation designation through such collaborative partnerships established in the master plan goals.
- ▶ In efforts to continually evolve the organizational culture to strengthen the operations, the District has allocated over \$65,000 between the Corporate and Recreation funds in professional development for continuing education opportunities and professional memberships.
- ▶ District Diversity, Equity, and Inclusion Platform is reflected in the Corporate staff development line item with an increase of \$1,500 to provide training to staff on the importance of diversity and inclusion.
- ▶ The District decreased the Recreation Fund property tax revenue budget by \$50,000 or 4% to \$1,250,000. The District adopted its Comprehensive Revenue and Cost Recovery Policy in June, 2021 and is seeking to recover costs of programming; the District is seeking to only subsidize programs through property tax revenue as determined through the Comprehensive Revenue and Cost Recovery Policy.
- ▶ The District allocated a fund transfer between the Corporate and Recreation funds to the Capital Projects Fund for the development and implementation of impactful capital projects such as the planned trail development and three playground replacements budgeted in 2022.
- ▶ An additional \$250,000 was added to the remaining 2021 budget for capital improvements at Four Seasons sports complex to work toward the long-term mission of the complex.





# PERFORMANCE MEASURES

The Plainfield Park District Departmental Goals provide direction and a planned pursuit of the mission, vision, values, key strategies, and goals and actions of the District. These goals reflect the District's dedication towards responsiveness, efficiency, and effectiveness. This emphasizes the methods in which the District exemplifies our efforts of moving toward greater strategic planning directions, which are the next logical

steps in the organization's life cycle and planning evolution. The goal setting process establishes the desired target end results and identifies the means to achieve them. It provides the District with the ability to channel resources and efforts in a direction that yields the greatest benefit to resident taxpayers, constituents and guests. Departmental goals established by each department are goals that will enhance the overall

efficiency and effectiveness of the Department. Each goal is monitored and key performance measures are established with the team members to monitor the progress of objectives that are presented and reviewed. The table below displays statistically measurable goals and objectives by department, the performance measure and a 3-year comparison.

DEPARTMENT: FINANCE & INFORMATION TECHNOLOGY			FY2020 Actual	FY2021 Actual	FY2022 Target
GOAL: Obtain a desired future from a sustainable financial approach	OBJECTIVE	PERFORMANCE MEASURE			
	Continue the budget philosophy that fund balances need to be balanced and a surplus when possible with appropriate reserves in place for future commitments	Percentage of applicable funds that met Fund Balance Policy annually	71%	100%	100%
GOAL: Invest into the interaction of technology & telecommunications	OBJECTIVE	PERFORMANCE MEASURE			
	Provide training for software upgrades or new programs	Number of software upgrade/new program trainings offered	7	3	6
	Establish & keep current with hardware & software replacement plan to keep all IT aspects current	Number of hardware and software replacements made	14	12	11
DEPARTMENT: MARKETING			FY2020 Actual	FY2021 Actual	FY2022 Target
GOAL: Develop a clear District wide communication plan	OBJECTIVE	PERFORMANCE MEASURE			
	Share information readily with the community	Number of website users	72,429	97,269	100,187
GOAL: Develop an effective marketing plan	OBJECTIVE	PERFORMANCE MEASURE			
	Set marketing budget based on tactics and desired level of exposure	Marketing expense total annual budget	\$ 81,648	\$ 51,481	\$ 84,400
	Secure exclusive sponsorships	Annual sponsorships	\$ 5,200	\$ 16,125	\$ 15,000

## PERFORMANCE MEASURES (CONT.)



DEPARTMENT: PARKS & PLANNING GOALS			FY2020 Actual	FY2021 Actual	FY2022 Target
<b>GOAL:</b> Implement capital improvement projects that will make an impact	<b>OBJECTIVE</b>	<b>PERFORMANCE MEASURE</b>			
	Pursue grant opportunities through the Illinois Department of Natural Resources and other funding providers to improve parks and facilities	Number of grant opportunities pursued	2	4	2
<b>GOAL:</b> Create unique parks and recreation facilities that excite the community	<b>OBJECTIVE</b>	<b>PERFORMANCE MEASURE</b>			
	Construct parks that strive to have elements that blend active and passive uses	Number of parks constructed that blend active and passive uses	3	4	6
DEPARTMENT: RECREATION			FY2020 Actual	FY2021 Actual	FY2022 Target
<b>GOAL:</b> Grow recreation programs to increase participation levels	<b>OBJECTIVE</b>	<b>PERFORMANCE MEASURE</b>			
	Aggressively market programs within the community	Number of social media followers	10,337	11,005	11,665
	Provides programming opportunities to strengthen core offerings by expansion of additional dates times and/or location	Number of sections offered for all programming opportunities	1,246	1,102	1200
	Expand community special events especially in the areas of multiculturalism	Number of special events offered	13	15	18
	Stay relevant by offering technology based options for recreation participation	Number of technology based options for recreation participation	17	13	15
	Develop a healthy lifestyle category of programming geared for all ages including mind-body balance option	Number of healthy lifestyle programs developed	33	46	50

# SUPPLEMENTAL INFORMATION

According to the District's 2021-2025 master plan, the median household income for Plainfield Park District residents was \$100,060 with a median age of 32.9, about 5 years lower than the median age of 38.1 for the United States.

Gender distribution within the District was 50% male and 50% female.

The District's tax rate ranks last among neighboring park districts, at .2537 cents per \$100 of assessed valuation. Chart 3 reflects the District's

tax rate compared to neighboring park districts based on a home with a market value of \$250,000.

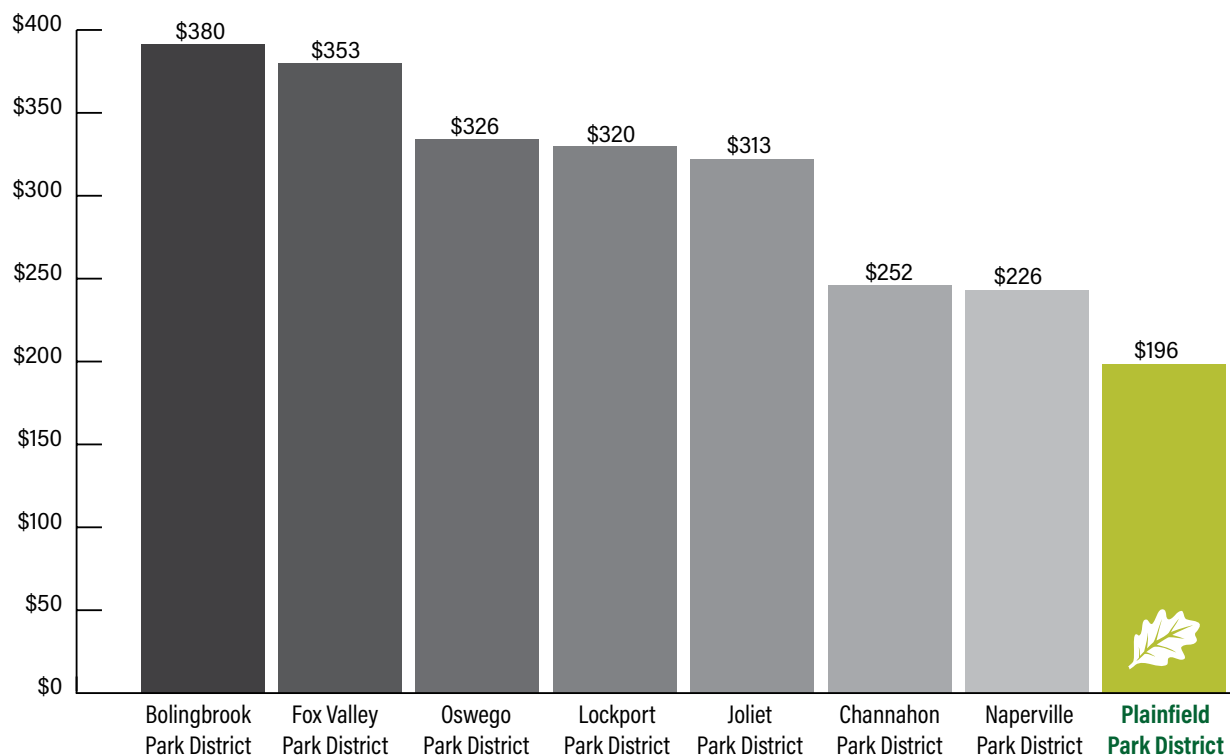
The District's low tax rate has been impacted by two main factors.

The District is subject to two sets of tax limits; rate limits on maximum rates that can be levied for a particular purpose and the PTELL (Property Tax Extension Limiting Law) which limits the total dollar increase in the levy to the lesser of 5% or the Consumer Price Index (CPI) as published by

the Illinois Department of Revenue, excluding new construction/annexation.

If the tax levy exceeds the rate of limitation, the extension is reduced to the statutory limit. New construction is not subject to the limits imposed by tax caps. It has been the practice of the District to increase its tax levy request slightly above the CPI limits in order to capture any new growth valuation.

**Chart 1 – Average Park District 2020 Tax on a \$250,000 value Home in Neighboring Park Districts**





## SUPPLEMENTAL INFORMATION (CONT.)

As Chart 2 (10 Year Tax Rate History) below shows, the District's tax rates have fluctuated over the illustrated ten-year period.

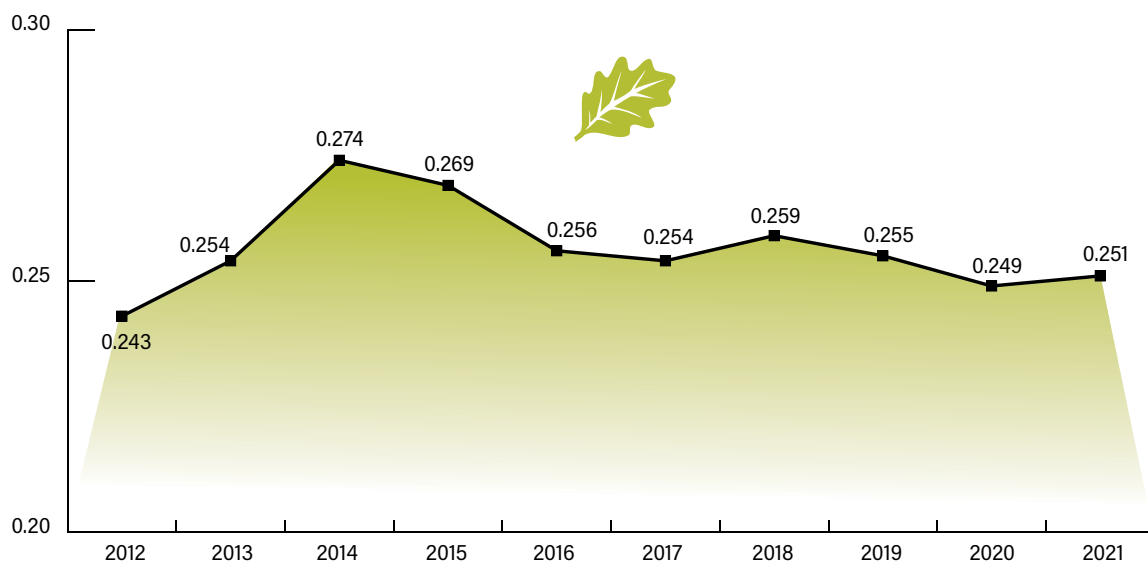
Much of the reason for movement in rates as presented in the chart above comes from the relationship between the rate of growth or contraction in property values and the annual change in the rate of inflation as measured by CPI.

Because the District's annual aggregate tax extension is capped (excluding Special Recreation

& Debt Service extension), if property values contract (or if the growth rate is less than CPI), and CPI is positive for the given tax year, the tax rate for the District likely will increase (as seen by the District in tax years 2012-2016). The opposite scenario (higher growth rate than the change in CPI) will yield a decrease in tax rates.

Chart 2 reflects the inverse relationship between the District's assessed valuation and tax rate over the last ten years.

Chart 2 - District 10 Year Tax Rate History



The area's largest employer is Plainfield School District 202.

### Village of Plainfield

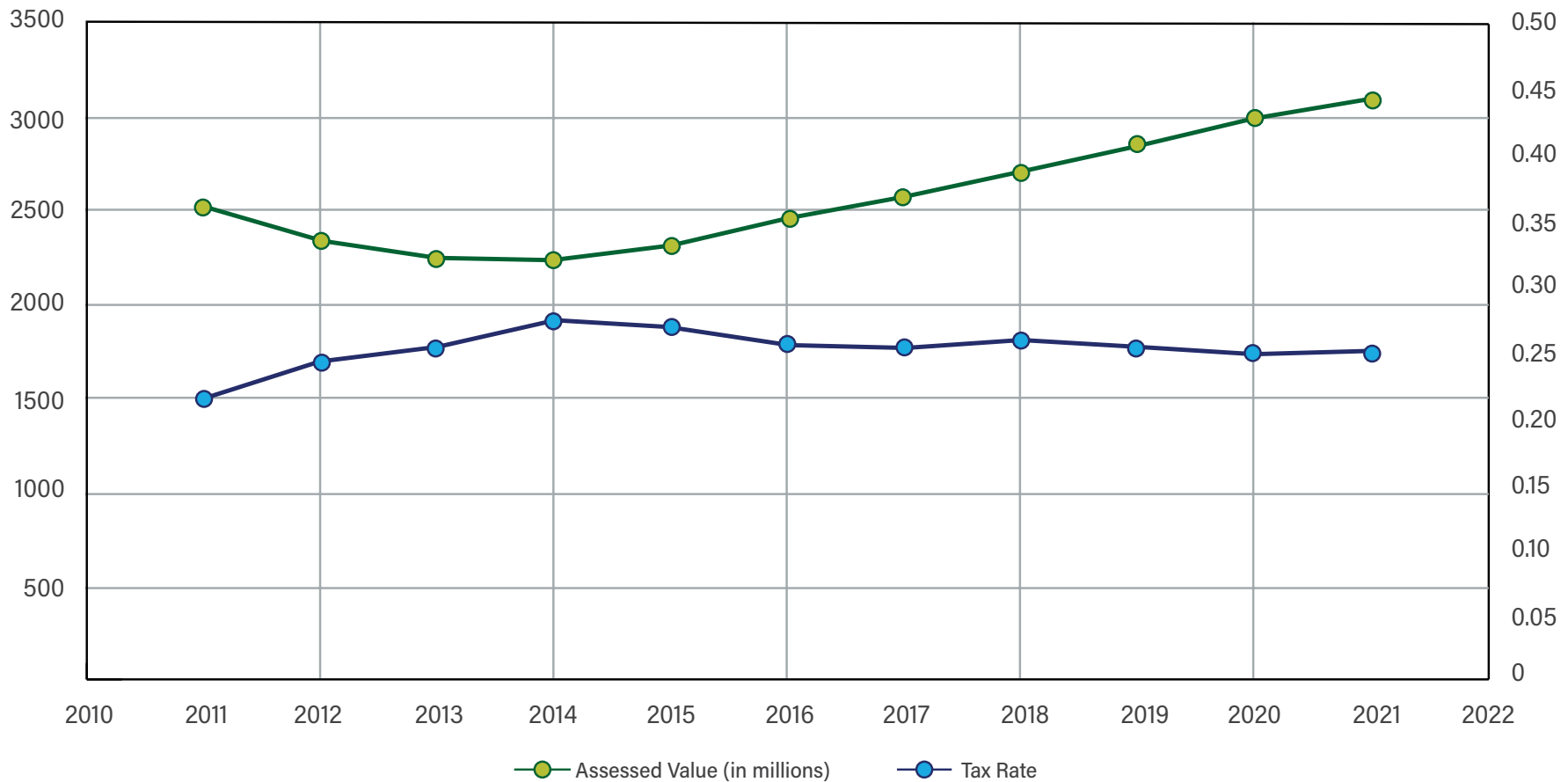
Top 10 Employers	Employees	Rank	Percentage of total District Employment
Plainfield School District #202	2,976	1	12.89%
Diageo North America	650	2	2.81%
Wal-Mart	385	3	1.67%
Meijer	265	4	1.15%
McDermott Intl (Chicago Bridge & Iron	248	5	1.07%
Target	170	6	0.74%
Menards, Inc	165	7	0.71%
Jewel-Osco	158	8	0.68%
Village of Plainfield	150	8	0.65%
Community School District #308	145	10	0.63%
<b>TOTAL EMPLOYED BY TOP 10</b>	<b>5,312</b>		<b>23.00%</b>

## SUPPLEMENTAL INFORMATION (CONT.)

Chart 3 reflects the inverse relationship between the District's assessed valuation and tax rate over the last ten years.

Chart 3

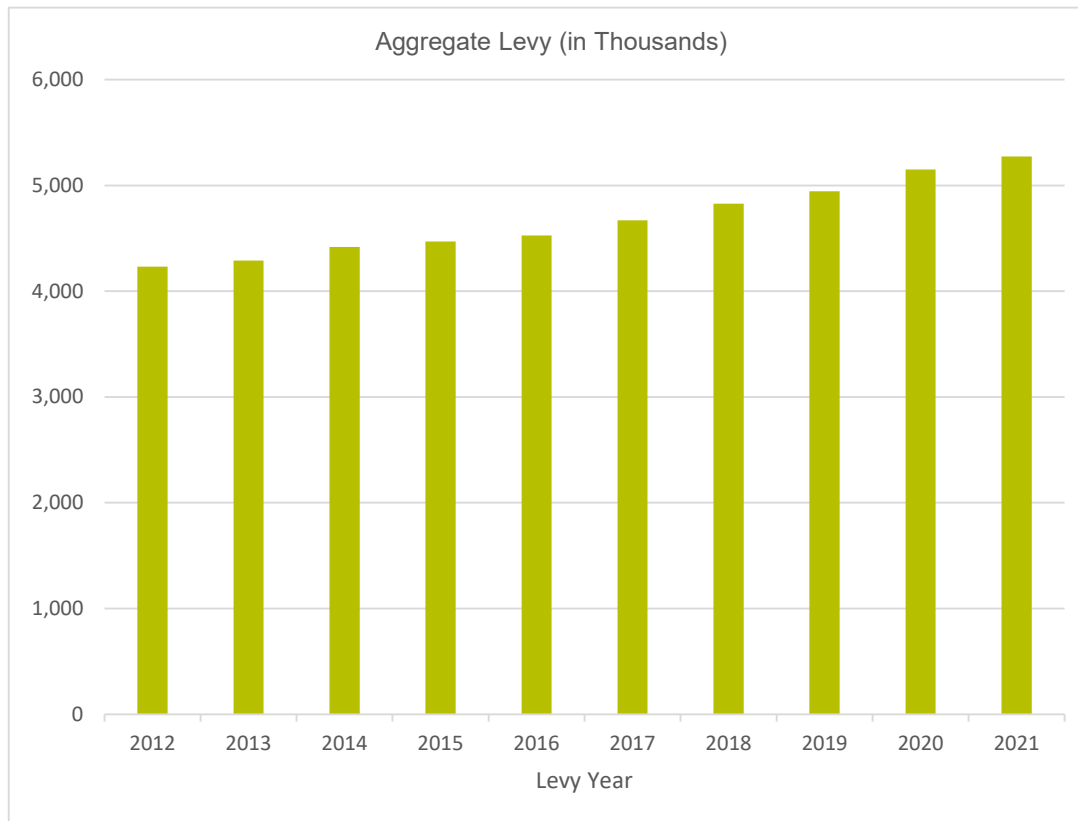
### 10-Year Assessed Valuation / Tax Rate



## SUPPLEMENTAL INFORMATION (CONT.)

Chart 4 illustrates the District's increasing aggregate levy (excludes the special recreation and debt service fund) over the last 10 years

Chart 4





## PARK INFORMATION

The Plainfield Park District, incorporated in 1966, is located in Will and Kendall Counties, and encompasses all of Plainfield Township and portions of Wheatland Township in Will County and Na-Au-Say Township in Kendall County, including areas of Bolingbrook, Crest Hill, Joliet, Plainfield and Romeoville, as well as some unincorporated areas. The Park District boundaries cover more than 43.04 square miles or

approximately 27,545 acres and serve a population of more than 100,000 people. The Park District is ranked 9th largest in the State of Illinois based on population served.

The Park District manages 98 parks on approximately 1,500 acres. Recreational facilities and amenities operated by the Park District include 64 playgrounds, 2 skate parks, 3 dog

parks, basketball courts, pathways, bike trails and numerous sports fields for baseball, football, soccer and softball in addition to the Recreation/Administration Center, Recreation/Administration Center Annex, Normantown Equestrian Center, Ottawa Street Pool, Prairie Activity & Recreation Center (PARC) which opened on January 1, 2019, Streams Recreation Center and the Plainfield Township Community Center.

## KEY COMMUNITY PARKS

### EATON PRESERVE PARK

Located on 135th street just east of Route 59, Eaton Preserve is a 76-acre natural and historic park. Prior to the Park District acquiring the property from the Illinois Department of Natural Resources, the original farm site was owned by two families for 157 years. Originally, Benjamin and Harriet Norton purchased the farm site from the Federal Government in 1843. The Norton family held the property for more than 80 years at which time the property was sold to Clayton Eaton. Today, the Park District has completed prairie restoration projects throughout the site. Remnants of the original farm and homestead still remain. In 2020 the District was awarded an Open Space Land Acquisition and Development (OSLAD) grant to make improvements to the existing silo and enhance the original farm and homestead amenities. There is an improved canoe/kayak launch site at this park with parking. As part of the shelter rental, there is also a playground, volleyball court, horseshoes,

bags and ladder toss courts. The asphalt trail is .90 miles and is part of the proposed 29-mile regional DuPage River Trail.

### GREG B. BOTT PARK

Located in the center of the District's boundaries, Greg B. Bott Park is home to the District's new 37,000-square-foot Prairie Activity & Recreation Center. Under construction in 2018 the facility opened on January 1, 2019. The park also features a playground, baseball, softball, soccer, skate park, basketball court and concessions.

### NORTHWEST COMMUNITY PARK

Located off of 127th street west of route 30, Northwest Community Park is a 30-acre park and playground complete with amenities for a variety of sports including skateboarding, basketball, baseball, soccer, cricket and lacrosse. The park is also adjacent to the Norman Greenway trail and natural area that stretches from 127th street south to 135th.

### VILLAGE GREEN PARK

Village Green is one of the oldest parks/open space areas in Plainfield. Platted in 1834 an area to remain as public open space, the Village Green has been used for a variety of recreational purposes including a croquet field, swimming pool, baseball diamond, and outdoor amphitheater. Today, the park includes a playground, splash pad, tennis court, half basketball court, picnic shelter for rental, public restrooms, and a rain garden. In late 2017 the playground was replaced with nature-themed play structures.





# SPECIALTY PARKS AND SERVICES

## DOG PARKS

The District currently owns and operates three dog parks throughout the community. The parks are fenced and open to the public without charge. Plainfield dog parks can be found at the following locations:

### Clow Stephens Park

16650 S. Lily Cache Rd., Plainfield

### Van Horn Woods East

17200 S. Frontage Rd., Plainfield

### Daisy Dog Park

13214 S. Blakely, Plainfield

(on 135th St. approximately ½ mile west of Route 30.)

## CANOE AND KAYAK ACCESS TO THE DUPAGE RIVER

The District provides Four Canoe/Kayak launch locations onto the DuPage River.

**Eaton Preserve** 23601 W. 135th St.

**Electric Park** 15200 S. Vista Ln.

**Riverside Parkway** East side of Frontage Road in Plainfield

**Riverview** Located off of Naperville/Plainfield Road

## AVERY PRESERVE 9-HOLE DISC GOLF COURSE

Located at 206-1048 W Lockport St. is the Avery Preserve Disc Golf course. Newly remodeled in 2017/2018, the course features new artificial turf tee pads, baskets, and signage. Not to mention an unbeatable view of the Lily Cache Creek.

## SKATE PARKS

The District has (2) Skate parks.

### Greg Bott Park:

24450 West Renwick Road, Is a full skate park

### Northwest Community Park:

25562 W. 127th Street, Has a small skate bowl



## PARKS & NATURAL RESOURCES

The following table illustrates the District's parks and natural resources and totals by amenity.

Parks & Natural Resources	
Acreage	1,542
Baseball Fields	27
Basketball Courts	17
Bike Trails > 1 mile	5
Bridge	7
Recreation Facilities	6
Canoe Launch	4
Concessions	4
Deck/Pier	3
Disc Golf Course	1
Dog Park	3
Football Fields	4
Parks	93
Pathways	31
Playgrounds	65
Pool	1
Shelters	55
Soccer Fields	30
Splash Pad	1
Tennis Courts	2
Volleyball Courts	1

# MAJOR RECREATIONAL FACILITIES

## STREAMS RECREATION CENTER (STREAMS)

The facility opened in the fall of 2005 and is in the Streams subdivision, just south of the intersection of IL Route 59 and Fraser Road. The 3,000 square foot facility currently features two dance rooms, two multi-purpose rooms with a kitchen in one of the rooms for cooking classes, and an outdoor playground. This facility is the main space for the District's dance classes, music classes and cooking classes.

## NORMANTOWN TRAILS EQUESTRIAN CENTER (NTEC)

Normantown Equestrian Center offers group and private horse-riding lessons as well as full- and self-care horse boarding.

In addition, NTEC includes three rented apartments, three arenas (two indoor and one outdoor), and 35 horse-boarding stalls. Programming teaches all aspects of horsemanship from beginner up through equestrian competitions and leasing. NTEC also hosts special events, pony parties, scout outings, and a volunteer program.

## PRAIRIE ACTIVITY & RECREATION CENTER (PARC)

The Prairie Activity & Recreation Center (PARC) opened in January, 2019. The facility includes a 4,000-square-foot fitness center, fitness studio, four preschool classrooms, a 9,500-square-foot wood-floor gymnasium, a 1,650-square-foot multi-purpose room, and an elevated walking/running track.

## RECREATION/ADMINISTRATION CENTER (RAC)

The Recreation/Administration Center, 23729 W. Ottawa St., opened in 1987 and is located just east of IL Rt. 59 and the Village of Plainfield's historic downtown Lockport Street. The 5,000-square-foot facility houses the District's administrative offices.

## PLAINFIELD TOWNSHIP COMMUNITY CENTER (PTCC)

The District has a cooperative agreement with Plainfield Township for the use of its facility which is located at 15014 S. Des Plaines, within the Village of Plainfield's historic downtown. The facility is primarily used for active adult programming which includes fitness classes, social events, and special events. PTCC is also available for private rentals mainly in the evenings and/or the weekends.

## OTTAWA STREET POOL (OSP)

The Ottawa Street Pool is located across from the Recreation/Administration Center near downtown Plainfield at 23820 West Ottawa St. The 278,000-gallon L-shaped outdoor pool is equipped with high and low diving boards and includes lap lanes. The facility also has deck chairs for sun-bathing, a 3,000-gallon enclosed wading pool, a ship-themed children's play area, and a picnic area for patrons.





# GENERAL BUDGET REVIEW

The Board of Commissioners and staff have proactively monitored and adjusted the budget based on the conditions observed in the national, regional, and local economies. Cost containment measures implemented in earlier fiscal years have worked effectively as total expenses are consistent with past performance and have resulted in balanced budgets and healthy reserve levels.

The 2022 proposed budget reflects conservative increases in areas with proven growth, those mandated by law, or Board policy.

As you work your way through the budget pages, please focus your attention on the The Fund Balance Recap Report and the Fund Balance Policy pages.

The Fund Balance Recap report demonstrates the overall financial picture for the Plainfield Park District with the columns accounting for the increase or decrease in each fund balance. The review of the Fund Balance Recap report provides the staff and board a firsthand view of each individual fund status.

The Fund Balance Policy page provides information on how the District's projected year-end fund balances in each fund compares to the Park District's Fund Balance Policy. This document breaks out each fund, budget highlights, and an overview/summary of the department that is reflected with each fund.

## 2022 BUDGET OVERVIEW:

- ▶ Consolidated revenue for 2022 is \$11,612,970
- ▶ Consolidated expenditures for 2022 are \$13,992,233
- ▶ Proposed decrease to reserves for 2022 is \$2,379,263
- ▶ Capital Improvement Plan Budget totals \$2,451,623
- ▶ Tax support for the 2022 budget is 81% of operating revenues, which is 3% lower than 2021. This percentage of tax support decreased because of a budgeted program revenue increase. The budgeted program revenue increase is based on an anticipated increase in program registrations over 2021 due to a COVID-19 pandemic recovery in program registrations.



## GENERAL BUDGET REVIEW (CONT.)

In addition to the projects budgeted in the 2022 Capital Improvement Plan, the District has \$1,018,000 in projects that have been carried over into the upcoming year but were appropriated in prior years.

The table below summarizes 2020's actual financial results, 2021's budgeted and year end estimated totals, along with the 2022 budget.

Budgeted operating revenues are expected to increase \$484,778, or 7% which is primarily attributable to an increase in property taxes of \$143,689 and program revenue of \$339,133. 2022 program revenues are expected to increase due to an increase in program capacity over 2021. 2021's program capacity was limited due to COVID-19 restrictions.

Operating expenditures are expected to decrease less than 1% compared to the 2021 year-end estimate and a 10% increase, or \$661,403 over 2021's budget. The increase in operating expenditures over 2021's budget is primarily attributable to an increase in salaries and wages of \$341,559 in 2022's budget. Program wages are expected to increase due to an increase in program capacity over 2021. 2021's recreation program capacity was limited due to COVID-19 restrictions. Materials & supplies are expected to increase \$120,032 in the 2022 budget over the 2021 budget. This is also attributable to an increase in program materials and supplies due to an increase in program capacity over 2021.

The 2022 budgeted operating surplus represents a 31% decrease over 2021's estimated operating

surplus and a 21% decrease in 2021's budgeted operating surplus.

The table below summarizes 2019's actual financial results, 2020's budgeted and year end estimated totals, along with the 2021 budget.

2022 budgeted operating revenues reflect a decrease of 3% from 2021's year-end estimate which is primarily attributable to one time miscellaneous income received for COVID related expenses from CARES Act Funding.

Contractual services are the District's second largest operation expense, at 15% of the total operating budget. Contractual services are budgeted at \$1,537,965 in 2022, reflecting a 3% increase from 2021.

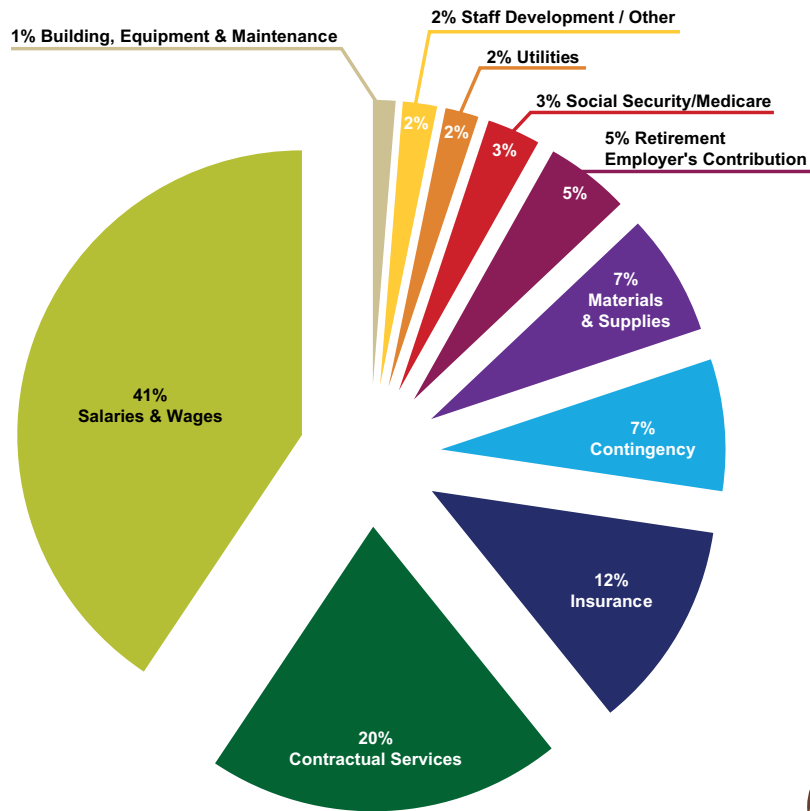
	2020 Actual	2021 Budget	2021 Estimated	2022 Budget
<b>Operating</b>				
Revenue	\$ 7,286,256	\$ 7,582,742	\$ 8,377,756	\$ 8,152,520
Expense	(5,852,508)	(7,995,631)	(7,432,423)	(10,217,926)
Operating Surplus	1,433,748	(412,889)	945,333	(2,065,406)
<b>Non-Operating</b>				
Revenue	1,197,608	1,729,882	2,221,233	3,460,450
Capital Expense	(1,053,844)	(1,968,200)	(1,584,637)	(2,451,623)
Debt Expense	(1,195,340)	(1,289,582)	(1,288,032)	(1,322,683)
Other Financing Sources	355,990	-	-	-
Net Surplus / (Deficit)	738,162	(1,940,789)	293,897	(2,379,262)



# GENERAL BUDGET REVIEW (CONT.)

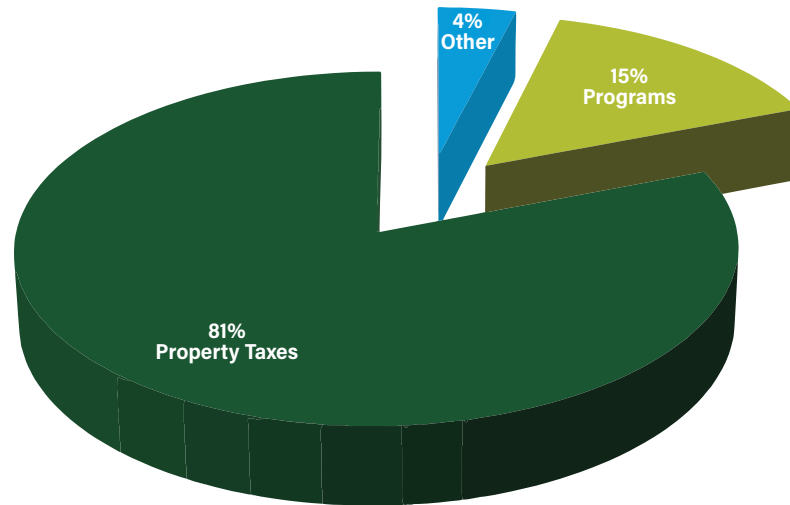
## PLAINFIELD PARK DISTRICT OPERATING EXPENSES BY CATEGORY

Chart Represents the Budgeted Operating Expenses by Category to be paid by the Plainfield Park District



## PLAINFIELD PARK DISTRICT OPERATING REVENUES BY SOURCE

Chart Represents the Budgeted Operation Revenues by Source for 2022



## EMPLOYEES BY FUNCTION

	12 mos. Actual Dec 31, 2017	12 mos. Actual Dec 31, 2018	12 mos. Actual Dec 31, 2019	12 mos. Actual Dec 31, 2020	12 mos. Actual Dec 31, 2021	12 mos. Budget Dec 31, 2022
<b>Finance/Administration</b>						
Full-Time Employees	5	8	9	9	9	9
Part-Time Employees	2	4	5	5	5	3
Seasonal Employees	-	-	-	-	-	-
<b>Planning</b>						
Full-Time Employees	1	1	2	2	2	2
Part-Time Employees	-	-	-	-	-	-
Seasonal Employees	-	-	-	-	-	-
<b>Recreation</b>						
Full-Time Employees	8	10	11	11	11	13
Part-Time Employees	59	54	70	70	70	56
Seasonal Employees	23	32	12	15	15	15
<b>Park Maintenance</b>						
Full-Time Employees	18	17	17	18	18	20
Part-Time Employees	2	2	2	2	2	1
Seasonal Employees	13	8	8	9	9	7
<b>Pool</b>						
Full-Time Employees	-	-	-	-	-	-
Part-Time Employees	-	-	-	-	-	-
Seasonal Employees	36	32	33	0	34	28
Total Full-Time	32	36	39	40	40	44
Total Part-Time	63	60	77	77	77	60
Total Seasonal	72	72	53	24	58	50
Total	167	168	169	141	175	154



## PARK DISTRICT FACILITIES

**Recreation/Administration Center**  
23729 W. Ottawa Street

**Annex**  
23805 W. Ottawa Street

**Streams Recreation Center**  
24319 Cedar Creek Lane

**Normantown Equestrian Center**  
12151 S. Normantown Road

**Prairie Activity &  
Recreation Center**  
24550 W. Renwick Road

**Plainfield Township  
Community Center**  
(Intergovernmental lease)  
15014 S. DesPlaines Street

**Ottawa Street Pool**  
23820 W. Ottawa Street

**Maintenance - Four Seasons Shop**  
22500 W. Lockport Street

**Maintenance - North Shop**  
12263 S. Normantown Road

**Maintenance - South Shop**  
24934 W. Renwick



## PARKS & AMENITIES Size in Acreage



Name	Size	Class
Andrew Meari	0.920	Pocket Park
Aspen Falls	2.900	Pocket Park
Aspen Meadows	1.640	Pocket Park
Auburn Lakes	25.360	Neighborhood Park
Autumn Fields	2.380	Pocket Park
Autumn Lakes	0.350	Pocket Park
Aux Sable	7.000	Neighborhood Park
BoyScout	5.000	Community Park
Brookside	1.370	Pocket Park
Cambridge Run	5.390	Neighborhood Park
Caterbury Woods	26.250	Neighborhood Park
Caton Ridge	21.570	Neighborhood Park
Caton Ridge West	2.990	Pocket Park
Champion Creek	7.580	Neighborhood Park
Clearwater Springs	21.000	Neighborhood Park
Clow Stephens	106.520	Community Park
Commons	3.210	Pocket Park
Creekside-North	14.730	Neighborhood
Crossings at Wolf Creek	6.000	Neighborhood Park
Cumberland	2.610	Pocket Park
Darcy	3.200	Pocket Park
Dayfield	0.690	Pocket Park
Dunmore Estates	10.810	Neighborhood Park
Eaton Preserve	76.600	Community Park
Electric Park	2.880	Special Use
Enclave	3.540	Natural Resource Area
Fairfield Ridge	2.197	Pocket Park Gazebo
Farmstone Ridge	17.890	Community Park
Fort Beggs Bike Trail	18.320	Park Trail
Four Seasons	83.820	Community Park
Four Seasons West/Avery Preserve	77.850	Community Park
Golden Meadows	5.710	Neighborhood Park
Golden Meadows 4	1.300	Pocket Park
Grand Prairie	0.220	School Park

Name	Size	Class
Grand Prairie Tot	0.320	Pocket Park
Great Divide Bike Trail	45.800	Park Trail
Greg Bott	58.700	Community Park
Greywall Club	2.200	Pocket Park
Harvest Glen	12.600	Neighborhood Park
Heritage Green	5.500	Neighborhood Park
Heritage Lakes	0.290	Pocket Park
Heritage Meadows	12.300	Neighborhood Park
Heritage Oaks	3.900	Pocket Park
Hidden River	3.540	Pocket Park
Indian Oaks	0.640	Pocket Park
John Leach Memorial	0.530	Pocket Park
Kelly	2.300	Pocket Park
Kendall Green	2.840	Pocket Park
Kendall Ridge	3.960	Pocket Park
Kendall Small	0.500	Pocket Park
Kensington	6.760	Neighborhood Park
Kings Crossing	1.560	Pocket Park
Lakewood	22.530	Neighborhood Park
Lakewood Falls Village	2.670	Pocket Park
Legends Soccer Fields	10.000	Neighborhood Park
Mather Woods	67.200	Natural Resource Area
McKenna Woods	1.160	Pocket Park
Norman Greenway	104.500	Natural Resource Area
Normantown Equestrian Center	6.000	Special Use
Normantown Trail	55.000	Park Trail
North Point	2.900	Pocket Park
Northwest Community	30.420	Community Park
Oaks at Van Horn	36.000	Natural Resource Area
Old Renwick Trail	28.450	Neighborhood Park
Ottawa	5.480	Community Park
Parkview Meadows	10.470	Neighborhood Park
Patriot Square	5.100	Neighborhood Park
Prairie Knoll	33.620	Natural Resource Area



## PARKS & AMENITIES (CONT.) Size in Acreage

Name	Size	Class
Quail Run	2.700	Pocket Park
Ridge Road	77.480	Sports Center
River Point Estates	7.440	Park Trail
Riverside Parkway	42.010	Natural Resource Area
Riverside South	17.400	Natural Resource Area
Riverview	3.160	Natural Resource Area
Riverwalk	18.870	Natural Resource Area
Rock Ridge	5.800	Neighborhood Park
Springbank Greenway	12.300	Natural Resource Area
Streams Park	7.200	Neighborhood Park
Sunnyland	0.500	Pocket Park
Sunset Parkway	16.370	Neighborhood Park
The Ponds	5.560	Neighborhood Park
The Reserve	53.500	Natural Resource Area
Van Horn Woods	87.700	Community Park
Village Green	2.660	Pocket Park
Vintage Harvest	2.230	Pocket Park
Walkers Grove	3.550	School Park
Walkers Grove Tot	7.820	Neighborhood Park
Water's Edge	0.190	Pocket Park
Wexford	1.160	Pocket Park
Whisper Glen	3.900	Neighborhood Park
Winding Creek	4.460	Neighborhood Park
Windsor Ridge	0.900	Pocket Park
Woodside	1.800	Pocket Park
	1542.197	





GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
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PRESENTED TO

**Plainfield Park District  
Illinois**

For the Fiscal Year Beginning

**January 01, 2021**

*Christopher P. Morrell*

Executive Director

Annual Budget 2022



# FUND SUMMARY REPORTS

► **Fund Structure**

Explanation of Funds by Type

► **Governmental Fund Structure Chart**

► **Consolidated Fund Balance Recap Report**

Report represents the December 31, 2019 and 2020 ending audit fund balance, estimated 2021 ending fund balance, and the budgeted 2022 ending fund balance. This is calculated by adding estimated revenues and subtracting estimated expenses to the prior year fund balance.

► **Expanded Fund Balance Recap Report**

Report is an expanded form of the Consolidated Fund Balance Recap Report. The first chart represents estimated revenue and expense projections through December 31, 2021. The second chart represents the 2022 budgeted revenues and expenses through December 31, 2022, as well as the estimated ending fund balance at December 31, 2022.

► **Fund Balance Policy Minimum/Maximum Targets**

Report is based on estimated fund balances ending December 31, 2022 and using 2022 budgeted expenditures to calculate minimum and maximum fund balance targets.

► **Fund Balance Over/(Under) Minimum Targets**

Report is based on estimated fund balances ending December 31, 2022 versus the minimum target per fund.

► **Fund Balance History**

Report using fiscal year-end audit fund balances for fiscal years 2012 through 2020 and estimated 2021 (ending December 31, 2021) fund balances as well as, estimated 2022 fund balances (ending December 31, 2022).

► **Budgeted Interfund Transfers**

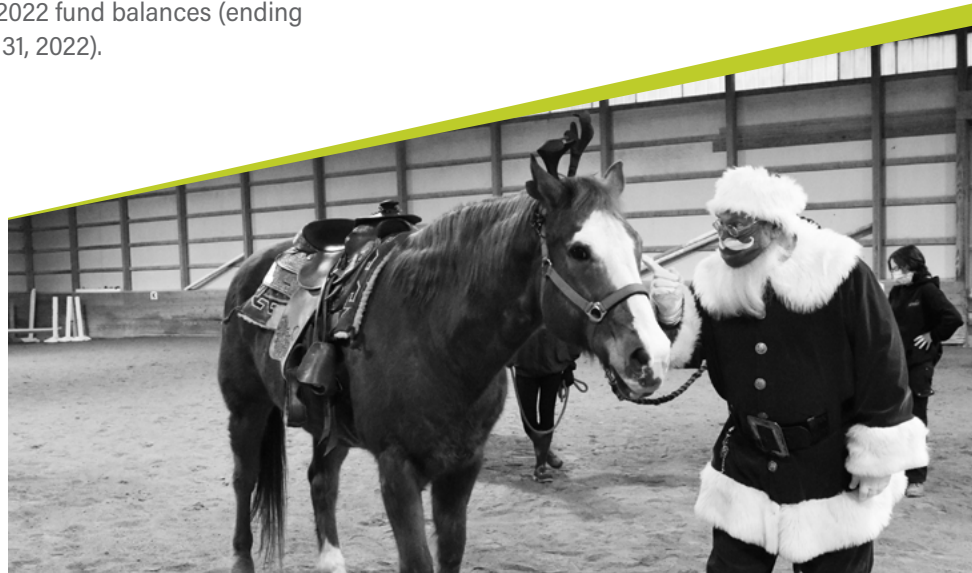
All 2022 budgeted transfers to Capital Projects from other funds.

► **Revenues by Fund**

Represents revenues by fund for 2022

► **Expenses by Fund**

Represents expenses by fund for 2022



# FUND STRUCTURE

In governmental accounting, all financial transactions are organized within funds. The Park District abides by Generally Accepted Accounting Principles (GAAP) governing the use of funds. First, a fund contains a group of accounts segregated for certain purposes. Second, the financial transactions related to these purposes will be recorded in the accounts of the fund. Third, these accounts must be self-balancing and must include information about all of the financial resources revenues, expenditures, and fund balance. The Park District uses a detailed line item format to monitor revenues and expenditures.

The Park District makes use of four Governmental Fund types: General Corporate, Special Revenue, Debt Service and Capital Projects. The Major Funds are listed below. Non-Major Funds (Liability Fund, Social Security Fund, Police Protection Fund, Illinois Municipal Retirement Fund, Park Donation Fund and Museum Fund) are listed on the succeeding page. All Non-Major Funds of the District are Special Revenue Funds.

## MAJOR FUNDS

### General Corporate Fund

This fund is used to account for the administrative, maintenance, parks, and all other financial resources except those required to be accounted for in another fund. The primary funding is provided through property taxes, reimbursements, rentals, donations, and interest income.

### Recreation Fund

The Recreation fund is used to account for operations of all recreation programs. Financing is provided from program fees, property taxes, rentals, reimbursements and contracts, donations, and interest income. This is a Special Revenue Fund.

### Capital Projects Fund

This fund is used to account for financial resources to be used for the acquisition or construction of major capital projects.

### Special Recreation Fund

This fund was established to account for revenues derived from a specific annual property tax levy and expenditures of these monies to NWCSRA, to provide special recreation programs for the physically and mentally handicapped. It also includes capital expenditures to facilitate compliance with the Americans with Disabilities Act (ADA). This is a Special Revenue Fund.

### Debt Service Fund

This fund is used for the repayment of debt. Such debt is created through the issuance of bonds supported by either the issuer's unlimited or limited taxing power.





# FUND STRUCTURE (CONT.)

## NON-MAJOR FUNDS

### Liability Insurance Fund

This fund accounts for the operation of the Park District's insurance and risk management activities. Financing is provided from an annual property tax levy. This fund records the insurance expenditures.

### Social Security Fund

The Social Security Fund is used to account for revenues derived from an annual property tax levy for purposes of meeting costs associated with participation in the "Social Security Act".

### Illinois Municipal Retirement Fund

The IMRF Fund accounts for the activities resulting from the Park District's participation in the Illinois Municipal Retirement Fund. Revenues are provided from an annual property tax levy, which produces a sufficient amount to pay the Park District's contributions to the Fund on behalf of the Park District's employees. Payments to IMRF and receipts of property taxes are the major activities in this fund.

### Police Protection Fund

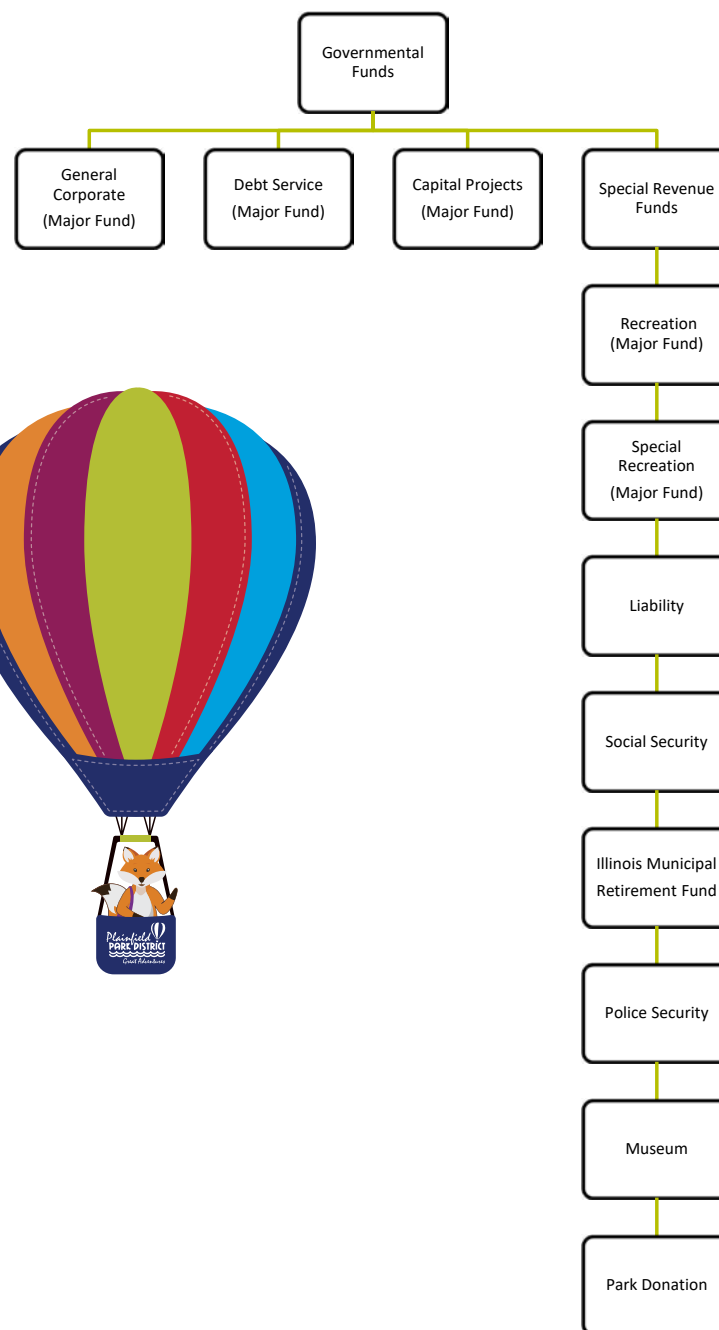
The police protection fund was used to account for revenues derived from annual property tax levy for the purposes of meeting costs associated with organizing and maintaining a police system within the parks and playgrounds maintained by the District. The District currently does not engage in paid, contractual services for police services. This fund was closed at the end of 2019.

### Park Donation Fund

The Park Donation fund is set up to account for revenues derived from developer donations from the District's land/cash ordinance and for costs associated with projects authorized through the land/cash ordinance.

### Museum Fund

This fund accounts for the remaining balance from the funding of the Plainfield Historical Society Museum through a prior inter-governmental agreement.



# DEPARTMENT | FUND RELATIONSHIP

Two of the major funds (General Corporate and Recreation) house all of the departments of the Park District. The General Corporate Fund has two major functional areas. Within those two functional areas, the General Corporate Departments are contained, as follows:

## GENERAL CORPORATE FUND:

### Administrative

- General Administrative
- Finance
- Human Resources
- Information Technology
- Risk Management

### Parks & Planning

- Fleet & Facilities
- Grounds Management
- Parks & Natural Resources
- Planning

## RECREATION FUND:

- Administration
- Athletics
- Dance
- Early Childhood
- Equestrian Center
- Fitness
- General Programming / Special Events
- Marketing
- Pool
- Active Adult



# CONSOLIDATED FUND BALANCE RECAP REPORT



		12/31/2019	12/31/2020	2021 Estimated Projections		Estimated 12/31/2021	2022 Budget		12/31/2022	2022
FUND	FUND NAME	Audit	Audit	Revenues	Expenses	Fund Balance	Revenues	Expenses	Fund Balance	Surplus / (Deficit)
Operating Budgets										
01	Corporate Fund	\$2,705,370	\$2,239,764	\$3,515,110	\$3,282,360	\$2,472,514	\$3,564,216	\$4,268,876	\$1,767,854	(\$704,660)
02	Recreation Fund	1,807,154	1,664,251	2,666,087	1,947,680	2,382,658	2,602,284	3,696,981	1,287,961	(1,094,697)
03	Museum Fund	4,743	4,781	3	50	4,734	20	4,733	21	(4,713)
06	Liability Fund	43,746	82,353	104,531	105,214	81,670	115,200	143,000	53,870	(27,800)
07	I.M.R.F. Fund	82,827	120,459	359,616	324,786	155,289	314,075	352,600	116,764	(38,525)
08	Debt Service Fund	11,631	11,436	1,280,855	1,288,032	4,259	1,320,700	1,322,684	2,275	(1,984)
12	Park Donation Fund	283,770	356,639	357,870		714,509	85,000	0	799,509	85,000
13	Police Protection Fund	0	0	0	0	0	0	0	0	0
14	Special Recreation Fund	686,187	1,093,474	1,194,842	1,577,375	710,941	1,250,500	1,529,144	432,297	(278,644)
15	Social Security Fund	94,087	93,911	179,697	194,958	78,650	221,225	222,592	77,283	(1,367)
Total Operating Budgets		5,719,515	5,667,068	9,658,611	8,720,455	6,605,224	9,473,220	11,540,610	4,537,834	(2,067,390)
Capital Budgets										
09	Capital Projects Fund	2,021,845	2,812,454	940,378	1,584,637	2,168,195	2,139,750	2,451,623	1,856,322	(311,873)
Total Capital Budgets		2,021,845	2,812,454	940,378	1,584,637	2,168,195	2,139,750	2,451,623	1,856,322	(311,873)
Grand Totals		\$7,741,360	\$8,479,522	\$10,598,989	\$10,305,092	\$8,773,419	\$11,612,970	\$13,992,233	\$6,394,156	(\$2,379,263)

- Report represents the December 31, 2019 & 2020 ending audit fund balances, estimated December 31, 2021 ending fund balance, and the estimated December 31, 2022 ending fund balance. This is calculated by adding estimated revenues and subtracting estimated expenses to the prior year fund balance.



# EXPANDED FUND BALANCE RECAP REPORT



2021 Estimated Projections										
		12/31/2020	Revenues					Expenditures Net of	Estimated 12/31/2021 Fund	Estimated 12/31/2021 Surplus /
FUND	FUND NAME	Audit	Revenues	Transfers	Net of Transfers	Expenditures	Transfers	Transfers	Balance	(Deficit)
Operating Budgets										
01	Corporate Fund	\$2,239,764	\$3,515,110	0	\$3,515,110	\$3,282,360	\$720,000	\$2,562,360	\$2,472,514	232,750
02	Recreation Fund	1,664,251	2,666,087	0	2,666,087	1,947,680	0	1,947,680	\$2,382,658	718,407
03	Museum Fund	4,781	3	0	3	50	0	50	\$4,734	(48)
06	Liability Fund	82,353	104,531	0	104,531	105,214	0	105,214	\$81,670	(683)
07	I.M.R.F. Fund	120,459	359,616	0	359,616	324,786	0	324,786	\$155,289	34,830
08	Debt Service Fund	11,436	1,280,855	0	1,280,855	1,288,032	0	1,288,032	\$4,259	(7,177)
12	Park Donation Fund	356,639	357,870	0	357,870	0	0	0	\$714,509	357,870
13	Police Protection Fund	0	0	0	0	0	0	0	\$0	-
14	Special Recreation Fund	1,093,474	1,194,842	0	1,194,842	1,577,375	0	1,577,375	\$710,941	(382,533)
15	Social Security Fund	93,911	179,697	0	179,697	194,958	0	194,958	\$78,650	(15,261)
Total Operating Budgets		5,667,068	9,658,611	0	9,658,611	8,720,455	720,000	8,000,455	6,605,224	938,156
Capital Budgets										
09	Capital Projects Fund	2,812,454	940,378	720,000	220,378	1,584,637	0	1,584,637	2,168,195	(644,259)
Total Capital Budgets		2,812,454	940,378	720,000	220,378	1,584,637	0	1,584,637	2,168,195	(644,259)
Grand Totals		\$8,479,522	\$10,598,989	\$720,000	\$9,878,989	\$10,305,092	\$720,000	\$9,585,092	\$8,773,419	\$293,897

2022 Budget										
		Estimated 12/31/2021	Revenues					Expenditures Net of	Estimated 12/31/2022 Fund	Estimated 12/31/2022 Surplus /
FUND	FUND NAME	Fund Balance	Revenues	Transfers	Net of Transfers	Expenditures	Transfers	Transfers	Balance	(Deficit)
Operating Budgets										
01	Corporate Fund	\$2,472,514	\$3,564,216	\$0	\$3,564,216	\$4,268,876	\$897,000	\$3,371,876	\$1,767,854	(\$704,660)
02	Recreation Fund	2,382,658	2,602,284	0	2,602,284	3,696,981	1,000,000	2,696,981	1,287,961	(1,094,697)
03	Museum Fund	4,734	20	0	20	4,733	0	4,733	21	(4,713)
06	Liability Fund	81,670	115,200	0	115,200	143,000	0	143,000	53,870	(27,800)
07	I.M.R.F. Fund	155,289	314,075	0	314,075	352,600	0	352,600	116,764	(38,525)
08	Debt Service Fund	4,259	1,320,700	0	1,320,700	1,322,684	0	1,322,684	2,275	(1,984)
12	Park Donation Fund	714,509	85,000	0	85,000	0	0	0	799,509	85,000
13	Police Protection Fund	0	0	0	0	0	0	0	0	0
14	Special Recreation Fund	710,941	1,250,500	0	1,250,500	1,529,144	0	1,529,144	432,297	(278,644)
15	Social Security Fund	78,650	221,225	0	221,225	222,592	0	222,592	77,283	(1,367)
Total Operating Budgets		6,605,224	9,473,220	0	9,473,220	11,540,610	1,897,000	9,643,610	4,537,834	(2,067,390)
Capital Budget										
09	Capital Projects Fund	2,168,195	2,139,750	1,897,000	242,750	2,451,623	0	2,451,623	1,856,322	(311,873)
Total Capital Budget		2,168,195	2,139,750	1,897,000	242,750	2,451,623	0	2,451,623	1,856,322	(311,873)
Grand Totals		\$8,773,419	\$11,612,970	\$1,897,000	\$9,715,970	\$13,992,233	\$1,897,000	\$12,095,233	\$6,394,156	(\$2,379,263)

- o Report is an expanded form of the Consolidated Fund Balance Recap Report. The first chart represents estimated revenue and expense projections through December 31, 2021. The second chart represents the 2022 budgeted revenues and expenses through December 31, 2022 as well as the estimated ending fund balance at December 31, 2022.



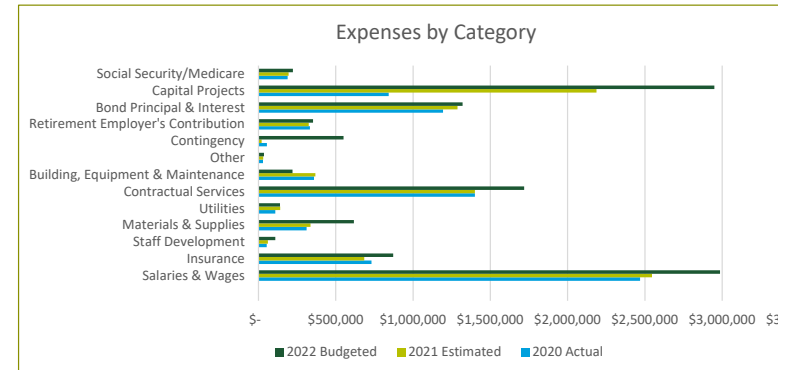
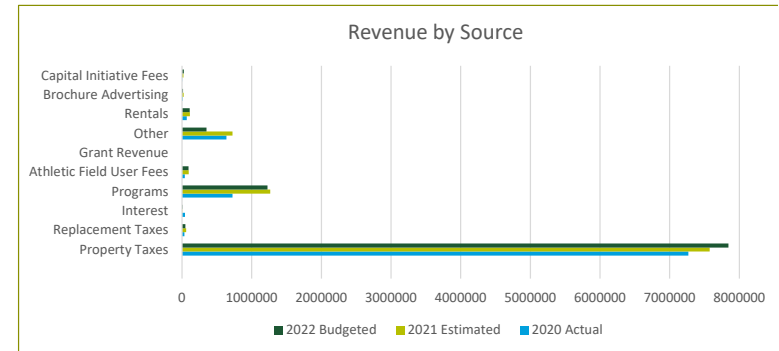
# FUND BALANCE RECAP REPORT BY REVENUE SOURCE AND EXPENSE CATEGORY

Estimated Beginning Fund Balance      \$      7,741,360      \$      8,495,085      \$      8,788,889

	2020 Actual	2021 Estimated	2022 Budgeted
Property Taxes	\$ 7,268,454	\$ 7,574,755	\$ 7,842,866
Replacement Taxes	\$ 34,163	\$ 59,974	\$ 48,500
Interest	\$ 42,007	\$ 3,141	\$ 6,170
Programs	\$ 723,611	\$ 1,264,849	\$ 1,226,074
Athletic Field User Fees	\$ 41,002	\$ 96,627	\$ 92,465
Grant Revenue	\$ -	\$ -	\$ -
Other	\$ 638,449	\$ 723,702	\$ 349,950
Rentals	\$ 67,928	\$ 113,270	\$ 109,345
Brochure Advertising	\$ 9,987	\$ 22,370	\$ 15,000
Capital Initiative Fees	\$ 1,255	\$ 20,300	\$ 25,600
Total Revenues	\$ 8,826,856	\$ 9,878,988	\$ 9,715,970

	2020 Actual	2021 Estimated	2022 Budgeted
Salaries & Wages	\$ 2,469,051	\$ 2,545,910	\$ 2,986,260
Insurance	\$ 730,633	\$ 684,695	\$ 872,000
Staff Development	\$ 53,340	\$ 61,477	\$ 109,389
Materials & Supplies	\$ 311,075	\$ 336,717	\$ 617,563
Utilities	\$ 108,344	\$ 140,989	\$ 139,610
Contractual Services	\$ 1,400,623	\$ 1,400,272	\$ 1,718,465
Building, Equipment & Maintenance	\$ 359,451	\$ 368,867	\$ 220,895
Other	\$ 28,799	\$ 30,625	\$ 35,460
Contingency	\$ 54,090	\$ 20,771	\$ 550,000
Retirement Employer's Contribution	\$ 332,290	\$ 324,786	\$ 352,600
Bond Principal & Interest	\$ 1,194,090	\$ 1,288,032	\$ 1,320,684
Capital Projects	\$ 842,461	\$ 2,187,085	\$ 2,949,715
Social Security/Medicare	\$ 188,884	\$ 194,958	\$ 222,592
Total Expenses	\$ 8,073,131	\$ 9,585,184	\$ 12,095,233

Estimated Ending Fund Balance      \$      8,495,085      \$      8,788,889      \$      6,394,156





# FUND BALANCE POLICY

## MINIMUM/MAXIMUM TARGETS

FUND	FUND NAME		2022 Net Expenditures	Estimated 12/31/2022 Fund Balance	Minimum Target Fund Balance	Maximum Target Fund Balance	Meets Fund Balance Policy Requirements?
<i>Operating Budgets</i>							
01	Corporate Fund	Min 5 Months/Max 6 Months of Operating Expenditures	\$3,371,876	\$1,767,854	\$1,404,948	\$1,685,938	NO
02	Recreation Fund	Min 5 Months/Max 6 Months of Operating Expenditures	2,696,981	1,287,961	1,123,742	1,348,491	YES
03	Museum Fund	No Specific Target	4,733	21	-	-	N/A
06	Liability Fund	Min 4 Months/Max 5 Months of Operating Expenditures	143,000	53,870	47,667	59,583	YES
07	I.M.R.F. Fund	Min 4 Months/Max 5 Months of Operating Expenditures	352,600	116,764	117,533	146,917	NO
08	Debt Service Fund	Min of Zero/Max of Next Premium and Interest Payment Due	1,322,684	2,275	-	-	YES
12	Park Donation Fund	No Specific Target	-	799,509	-	-	N/A
13	Police Protection Fund	No Specific Target	-	-	-	-	N/A
14	Special Recreation Fund	Min of 5% of Operating Expenditures	1,529,144	432,297	76,457	-	YES
15	Social Security Fund	Min 4 Months/Max 5 Months of Operating Expenditures	222,592	77,283	74,197	92,747	YES
	<i>Total Operating Budgets</i>		9,643,610	4,537,834	2,844,545	3,333,675	
<i>Capital Budgets</i>							
09	Capital Projects Fund	No Specific Target	2,451,623	1,856,322	-	-	N/A
	<i>Total Capital Budgets</i>		2,451,623	1,856,322	-	-	
<b>Grand Totals</b>			<b>\$12,095,233</b>	<b>\$6,394,156</b>	<b>\$2,844,545</b>	<b>\$3,333,675</b>	

o Report is based on estimated fund balances ending December 31, 2021 and using 2022 budgeted expenditures (net of transfers) to calculate minimum and maximum fund balance targets.

# FUND BALANCE

## OVER / (UNDER) MINIMUM TARGET

FUND	FUND NAME	MINIMUM REQUIREMENT	2022 Net Expenditures	Estimated 12/31/2022 Fund Balance	Minimum Target Fund Balance	Over / (Under) Target
01	Corporate Fund	5 Months of Operating Expenditures	\$3,371,876	1,767,854	1,404,948	362,906
02	Recreation Fund	5 Months of Operating Expenditures	2,696,981	1,287,961	1,123,742	164,219
06	Liability Fund	4 Months of Operating Expenditures	143,000	53,870	47,667	6,203
07	I.M.R.F. Fund	4 Months of Operating Expenditures	352,600	116,764	117,533	(769)
08	Debt Service Fund	Minimum of Zero	1,322,684	2,275	0	2,275
14	Special Recreation Fund	5% of Operating Expenditures	1,529,144	432,297	76,457	355,840
15	Social Security Fund	4 Months of Operating Expenditures	222,592	77,283	74,197	3,086



# FUND BALANCE HISTORY



	Fiscal Year Ended 6/30/2012	Fiscal Year Ended 6/30/2013	Fiscal Year Ended 6/30/2014	Fiscal Year Ended 6/30/2015	Fiscal Year Ended 12/31/2015	Fiscal Year Ended 12/31/2016	Fiscal Year Ended 12/31/2017	Fiscal Year Ended 12/31/2018	Fiscal Year Ended 12/31/2019	Fiscal Year Ended 12/31/2020	Estimated Fiscal Year Ended 12/31/2021	Budgeted Fiscal Year Ended 12/31/2022
<b>General Fund</b>												
Nonspendable	-	-	-	-	-	-	-	-	6,327	-	-	-
Unreserved	-	-	-	-	-	-	-	-	-	-	-	-
Unassigned	1,394,531	1,525,179	1,391,847	1,554,128	1,811,302	2,236,935	2,610,934	2,755,744	2,699,043	2,147,151	2,472,514	1,767,854
Total General Fund	1,394,531	1,525,179	1,391,847	1,554,128	1,811,302	2,236,935	2,610,934	2,755,744	2,705,370	2,147,151	2,472,514	1,767,854
<b>All Other Governmental Funds</b>												
Reserved	-	-	-	-	-	-	-	-	-	-	-	-
Unreserved, Reported in,												
Recreation	-	-	-	-	-	-	-	-	-	-	-	-
Special Recreation	-	-	-	-	-	-	-	-	-	-	-	-
Park Donations	-	-	-	-	-	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-	-	-	-	-	-
Capital Projects	-	-	-	-	-	-	-	-	-	-	-	-
Other Governmental Funds	-	-	-	-	-	-	-	-	-	-	-	-
<b>Nonspendable</b>												
Recreation Fund	6,281	6,281	6,281	6,281	6,281	6,281	-	-	-	-	-	-
Other Governmental Funds	82,432	82,432	9,744	2,076	50,984	-	-	-	-	-	-	-
<b>Restricted</b>												
Debt Service	306,411	356,287	358,369	425,976	5,676	8,948	8,661	8,756	11,631	11,435	4,259	2,275
Capital Projects Fund	-	-	-	-	-	-	9,294,611	2,359,443	-	-	-	-
ADA Expenditures	382,556	490,691	786,252	382,034	398,577	781,205	792,231	696,131	686,187	1,150,707	710,941	432,297
Museum	4,515	4,516	4,516	4,516	4,517	4,521	4,528	4,617	4,743	4,787	4,734	21
Unemployment Compensation	31,171	27,321	-	29,295	-	-	-	-	-	-	-	-
Retirement	197,610	237,958	194,646	95,667	295,157	264,313	191,006	191,622	176,914	200,852	155,289	116,764
Liability Insurance	125,225	138,856	123,762	140,043	87,808	75,311	58,990	41,318	43,746	82,414	81,670	53,870
Audit Expenditures	9,067	8,784	10,652	9,675	-	-	-	-	-	-	-	-
Paving and Lighting	21,318	45,026	77,854	5,513	-	-	-	-	-	-	-	-
Police Security	23,005	32,647	52,356	50,751	50,190	48,800	47,343	46,838	-	-	-	-
Working Cash	-	-	76,552	76,552	76,552	-	-	-	-	-	-	-
<b>Committed</b>												
Recreation Fund	150,000	150,000	150,000	-	-	-	-	-	-	-	-	-
Capital Projects Fund	121,136	126,874	141,929	171,651	194,751	168,978	191,390	210,294	189,112	175,112	112,689	16,741
<b>Assigned</b>												
Other Governmental Funds	483,831	406,309	413,047	452,666	469,349	497,155	529,472	283,770	283,770	356,639	793,159	876,792
Recreation Fund	1,158,316	1,353,858	1,399,672	896,104	1,137,516	1,581,203	1,724,867	1,652,163	1,807,154	1,548,599	2,382,658	1,287,961
Capital Projects Fund	337,163	315,754	233,026	1,598,726	1,564,609	1,067,863	691,981	280,341	1,832,733	2,729,899	2,055,506	1,839,581
Total All Other Governmental F	4,834,568	5,308,773	5,430,505	5,901,654	6,153,269	6,741,513	16,146,014	8,531,037	7,741,360	8,407,595	8,773,419	6,394,156

- o Report using fiscal year-end audit fund balances for fiscal years 2012 through 2020 and estimated 2021 fund balances as well as, budgeted 2022 fund balances.





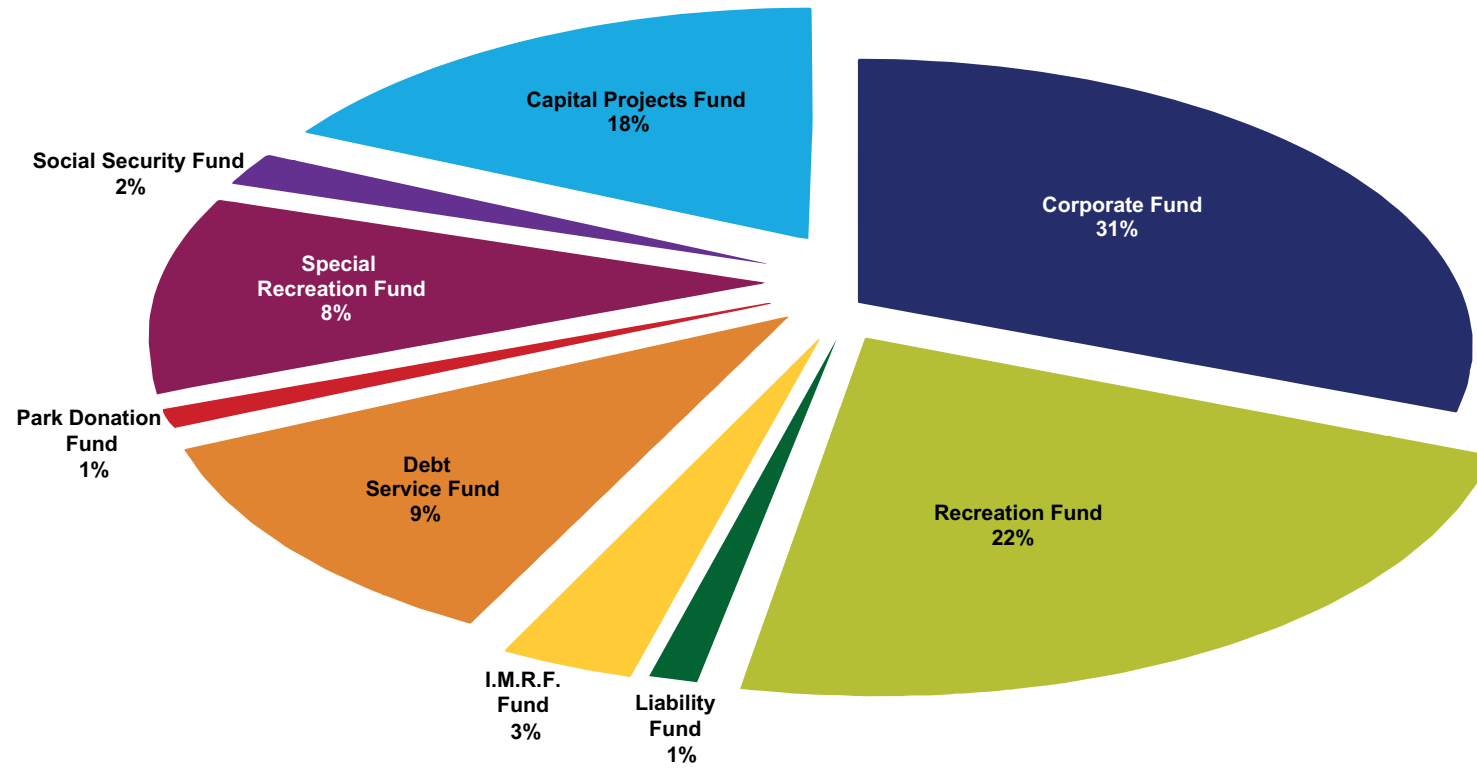
# BUDGETED INTERFUND TRANSFERS

All 2022 budgeted transfers to Capital Projects from various funds are listed below. All transfers are budgeted based on surplus amounts expected in Corporate and Recreation funds and all monies received in Park Donation fund. Transfers are done at the end of every fiscal year and are budgeted as expenditures in the Capital Projects fund in the second subsequent fiscal year. For example: Transfers budgeted for FY2022 will be transferred at the end of 2022 and expended in FY2023 based on actual (not budgeted) transfers.

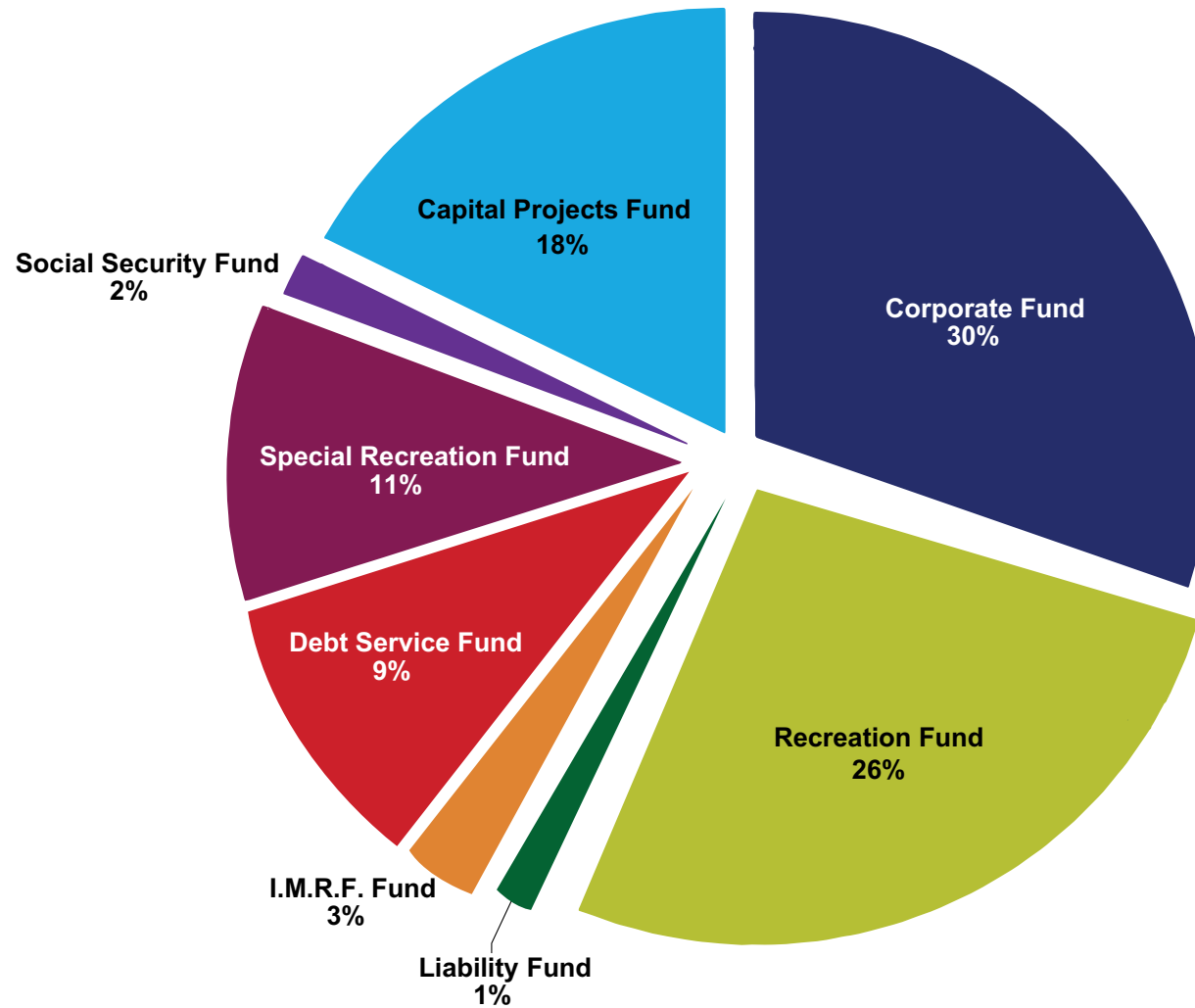
Capital Projects Fund from Corporate Fund	\$ 897,000.00
Capital Projects Fund from Recreation Fund	\$ 1,000,000.00
Capital Projects Fund from Park Donation Fund	\$ -
Total Budgeted Transfer to Capital Projects Fund	\$ 1,897,000.00



## 2022 BUDGET TOTAL REVENUE BY FUND



## 2022 BUDGET EXPENDITURES BY FUND



# CORPORATE FUND BUDGET

## CORPORATE FUND BUDGET HIGHLIGHTS

The administration department's primary source (95%) of revenue is property taxes. Facility/permit rentals and athletic field fees make up 4% of the revenue in the administration department.

Contingency has been set to be between 5-10% of the annual corporate fund budget at \$300,000.

Any budgeted surplus revenue over expenditures are budgeted as transfers to the capital projects fund; fiscal year 2022's transfer is budgeted at \$897,000.00.

The estimated beginning Corporate Fund Balance is \$2,472,514 for 2022. A Net Deficit of (\$232,750) is projected, which yields a projected Ending Fund Balance of \$1,767,854 at 12/31/22. The projected ending fund balance is within the District's fund balance policy for the corporate fund.

## ADMINISTRATION DEPARTMENT SUMMARY

The administration department within the budget consists of the District's administrative, financial, human resources, and information technology functions. The District is run by an appointed Executive Director, who is responsible for carrying out the policies and ordinances of the Park Board, for overseeing the daily operations of the District, and for hiring the department heads of the District's operating departments.





# CORPORATE FUND BUDGET



## Budget Worksheet Group Summary

For Fiscal: 2021 Period Ending: 12/31/2021

RptCategory...	2019	2019	2020	2020	2021	2021	Defined Budgets
	Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	YTD Activity	2022 BUDGET
<b>Revenue</b>							
401 - PROPERTY TAXES	3,198,700.00	3,180,746.41	3,213,478.00	3,176,326.40	3,202,877.00	3,170,847.17	3,374,166.00
403 - REPLACEMENT TAXES	30,000.00	38,223.35	39,000.00	34,162.99	39,000.00	59,973.56	48,500.00
404 - INTEREST INCOME	43,000.00	83,273.49	80,000.00	19,936.25	25,000.00	1,287.28	2,000.00
409 - RENTAL REVENUE	44,710.00	28,972.00	43,560.00	23,150.00	41,560.00	41,763.00	40,085.00
420 - ATHLETIC FIELD FEES	101,000.00	84,069.23	96,600.00	41,002.00	91,815.00	96,627.00	92,465.00
427 - TRANSFER FROM OTHER FUNDS	0.00	953.24	0.00	0.00	0.00	0.00	0.00
450 - OTHER REVENUE	7,000.00	11,261.98	7,000.00	145,496.61	10,711.00	144,612.37	7,000.00
<b>Revenue Total:</b>	<b>3,424,410.00</b>	<b>3,427,499.70</b>	<b>3,479,638.00</b>	<b>3,440,074.25</b>	<b>3,410,963.00</b>	<b>3,515,110.38</b>	<b>3,564,216.00</b>
<b>Expense</b>							
500 - SALARIES & WAGES	1,464,788.00	1,288,715.43	1,546,274.00	1,375,454.17	1,493,225.00	1,356,066.85	1,508,205.00
605 - STAFF DEVELOPMENT	71,200.00	53,497.96	69,665.00	42,725.22	57,525.00	53,846.99	76,880.00
611 - CONTRACTUAL SERVICES	552,321.00	391,690.11	599,275.00	515,681.47	560,527.00	426,462.18	564,877.00
663 - INFORMATION TECHNOLOGY	10,524.00	9,047.84	9,816.00	8,944.52	10,116.00	9,102.71	8,964.00
675 - HEALTH INSURANCE	486,000.00	348,055.84	451,000.00	364,581.37	465,437.00	350,134.96	465,000.00
680 - UTILITIES	93,500.00	74,293.81	88,460.00	64,975.61	67,504.00	83,414.63	73,200.00
701 - MATERIALS, SUPPLIES & EQUIPMENT	266,650.00	190,043.21	267,045.00	197,204.68	240,050.00	195,500.46	296,950.00
770 - MAINTENANCE & REPAIRS	74,000.00	43,525.11	84,100.00	59,532.52	61,000.00	60,997.75	55,000.00
841 - PARK IMPROVEMENTS	0.00	0.00	0.00	0.00	0.00	0.00	7,200.00
866 - TRANSFER TO OTHER FUNDS	1,050,000.00	1,050,000.00	1,217,000.00	1,217,000.00	720,000.00	720,000.00	897,000.00
900 - OTHER EXPENSE	14,000.00	6,504.94	15,300.00	7,046.03	15,600.00	19,557.02	15,600.00
999 - CONTINGENCY	300,000.00	22,499.29	300,000.00	52,534.69	300,000.00	7,276.46	300,000.00
<b>Expense Total:</b>	<b>4,382,983.00</b>	<b>3,477,873.54</b>	<b>4,647,935.00</b>	<b>3,905,680.28</b>	<b>3,990,984.00</b>	<b>3,282,360.01</b>	<b>4,268,876.00</b>
<b>Report Surplus (Deficit):</b>	<b>-958,573.00</b>	<b>-50,373.84</b>	<b>-1,168,297.00</b>	<b>-465,606.03</b>	<b>-580,021.00</b>	<b>232,750.37</b>	<b>-704,660.00</b>

# CORPORATE FUND BUDGET (CONT.)



## Budget Worksheet

### Account Summary

For Fiscal: 2021 Period Ending: 12/31/2021

								Defined Budgets
		2019	2019	2020	2020	2021	2021	2022
		Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	YTD Activity	2022 BUDGET
<b>Revenue</b>								
<a href="#">01-01-01-001-4010</a>	PROPERTY TAXES - WILL CO.	2,999,668.00	2,979,484.32	3,009,844.00	2,967,955.67	2,992,794.00	2,959,083.81	3,149,867.00
<a href="#">01-01-01-001-4020</a>	PROPERTY TAXES - KENDALL CO.	199,032.00	201,262.09	203,634.00	208,370.73	210,083.00	211,763.36	224,299.00
<a href="#">01-01-01-001-4030</a>	STATE REPLACEMENT TAXES	30,000.00	38,223.35	39,000.00	34,162.99	39,000.00	59,973.56	48,500.00
<a href="#">01-01-01-001-4040</a>	INTEREST ON INVESTMENTS	43,000.00	83,273.49	80,000.00	19,936.25	25,000.00	1,287.28	2,000.00
<a href="#">01-01-01-001-4080</a>	MISCELLANEOUS INCOME	2,000.00	10,151.85	2,000.00	143,972.55	5,711.00	144,112.37	2,000.00
<a href="#">01-01-01-001-4090</a>	FACILITY/PERMIT RENTALS	44,710.00	28,972.00	43,560.00	23,150.00	41,560.00	41,763.00	40,085.00
<a href="#">01-01-01-001-4170</a>	MEMORIAL TREE PROGRAM	5,000.00	1,110.13	5,000.00	1,524.06	5,000.00	500.00	5,000.00
<a href="#">01-01-01-001-4220</a>	ATHLETIC FIELD USER FEES	89,000.00	76,135.00	84,000.00	36,210.00	83,015.00	84,631.00	85,365.00
<a href="#">01-01-01-001-4240</a>	ATHLETIC FIELD TOURNAMENT F...	3,000.00	2,610.00	2,600.00	2,820.00	2,800.00	4,100.00	4,100.00
<a href="#">01-01-01-001-4250</a>	ATHLETIC FIELD USAGE ADTL FEES	9,000.00	5,324.23	10,000.00	1,972.00	6,000.00	7,896.00	3,000.00
<a href="#">01-01-01-001-4270</a>	TRANSFER FROM OTHER FUNDS	0.00	953.24	0.00	0.00	0.00	0.00	0.00
<b>Revenue Total:</b>		<b>3,424,410.00</b>	<b>3,427,499.70</b>	<b>3,479,638.00</b>	<b>3,440,074.25</b>	<b>3,410,963.00</b>	<b>3,515,110.38</b>	<b>3,564,216.00</b>
<b>Expense</b>								
<a href="#">01-01-01-001-5010</a>	EXECUTIVE DIRECTOR	72,093.00	73,741.42	75,817.00	77,279.33	78,901.00	82,904.65	82,197.00
<a href="#">01-01-01-001-5050</a>	DEPUTY DIRECTOR - FIN, HR & IT	46,932.00	50,049.09	51,340.00	53,287.36	52,880.00	55,949.96	55,000.00
<a href="#">01-01-01-001-5090</a>	ACCOUNTANTS	57,246.00	59,189.82	91,000.00	100,289.72	73,800.00	74,468.74	65,000.00
<a href="#">01-01-01-001-5100</a>	ACCOUNTING SPECIALISTS	77,025.00	43,016.05	50,000.00	24,543.44	50,500.00	38,761.91	42,700.00
<a href="#">01-01-01-001-5110</a>	DIRECTOR OF ADMIN SERVICES	70,600.00	72,997.65	72,718.00	75,475.83	74,900.00	83,047.45	66,500.00
<a href="#">01-01-01-001-5140</a>	I.T. MANAGER	58,040.00	59,992.63	58,040.00	66,040.00	65,540.00	69,355.00	68,140.00
<a href="#">01-01-01-001-5160</a>	RISK MANAGER	69,019.00	71,662.38	71,389.00	74,085.07	73,522.00	77,433.93	75,719.00
<a href="#">01-01-01-001-5280</a>	HUMAN RESOURCES MANAGER	32,752.00	34,125.74	33,735.00	35,013.95	34,747.00	42,107.78	30,000.00
<a href="#">01-01-01-001-5290</a>	WAGE INCREASES	6,900.00	0.00	29,000.00	0.00	8,000.00	0.00	18,623.00
<a href="#">01-01-01-001-5300</a>	STAFF APPRECIATION	9,250.00	6,433.14	7,500.00	8,592.94	7,000.00	7,116.98	7,000.00
<a href="#">01-01-01-001-6050</a>	PROFESSIONAL DEVELOPMENT	37,100.00	25,029.73	35,715.00	16,068.88	27,870.00	17,368.44	38,325.00
<a href="#">01-01-01-001-6054</a>	RECRUITING/POST-OFFER EXP	3,500.00	4,683.86	5,300.00	4,727.00	5,155.00	6,683.79	10,955.00
<a href="#">01-01-01-001-6055</a>	EMP ORIENTATION/DEVELOPM...	2,100.00	2,093.80	500.00	0.00	500.00	25.00	500.00

# CORPORATE FUND BUDGET (CONT.)



## Budget Worksheet

For Fiscal: 2021 Period Ending: 12/31/2021

								Defined Budgets
		2019	2019	2020	2020	2021	2021	2022
		Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	YTD Activity	2022 BUDGET
<a href="#">01-01-01-001-6060</a>	MEMBERSHIPS & DUES	17,000.00	13,935.90	17,000.00	13,222.90	14,750.00	22,612.78	16,250.00
<a href="#">01-01-01-001-6080</a>	LEGAL SERVICES & NOTICES	50,000.00	41,462.27	30,000.00	28,711.25	30,000.00	23,708.04	45,000.00
<a href="#">01-01-01-001-6150</a>	EQUIPMENT RENTALS	2,200.00	2,185.80	2,200.00	2,230.04	2,200.00	2,202.12	2,204.00
<a href="#">01-01-01-001-6155</a>	PROPERTY LEASE	0.00	0.00	0.00	0.00	0.00	0.00	7,200.00
<a href="#">01-01-01-001-6240</a>	PROFESSIONAL TRAVEL EXPENSES	2,250.00	1,321.53	3,650.00	113.50	2,250.00	40.00	3,850.00
<a href="#">01-01-01-001-6430</a>	UNEMPLOYMENT	2,000.00	0.00	2,000.00	0.00	2,000.00	8,810.00	2,000.00
<a href="#">01-01-01-001-6530</a>	AUDIT FEE	14,900.00	14,900.00	15,300.00	16,150.00	14,900.00	15,450.00	15,300.00
<a href="#">01-01-01-001-6620</a>	CONSULTING SERVICES	4,000.00	2,450.00	55,000.00	44,575.00	15,000.00	12,137.20	10,000.00
<a href="#">01-01-01-001-6630</a>	INFORMATION TECHNOLOGY	101,721.00	81,590.25	97,765.00	56,768.84	97,097.00	89,592.09	124,803.00
<a href="#">01-01-01-001-6635</a>	IT RECURRING SERVICES	10,524.00	9,047.84	9,816.00	8,944.52	10,116.00	9,102.71	8,964.00
<a href="#">01-01-01-001-6750</a>	HEALTH, LIFE & DENTAL INSURA...	93,000.00	88,599.96	136,000.00	82,961.92	152,835.00	107,263.88	136,000.00
<a href="#">01-01-01-001-6800</a>	UTILITIES	88,500.00	70,406.07	83,000.00	63,885.05	67,000.00	82,702.48	72,900.00
<a href="#">01-01-01-001-7010</a>	OFFICE SUPPLIES	7,500.00	7,377.75	7,500.00	5,219.68	7,500.00	4,909.52	7,500.00
<a href="#">01-01-01-001-7050</a>	POSTAGE	1,500.00	1,160.63	1,500.00	1,259.91	1,500.00	302.59	1,500.00
<a href="#">01-01-01-001-7450</a>	GENERAL SAFETY SUPPLIES	8,500.00	5,822.05	8,500.00	7,468.89	10,000.00	5,237.59	10,000.00
<a href="#">01-01-01-001-8130</a>	MEMORIAL TREE PROGRAM EXP...	5,000.00	0.00	5,000.00	1,150.24	5,000.00	4,280.91	5,000.00
<a href="#">01-01-01-001-8600</a>	TRANSFER TO OTHER FUNDS	1,050,000.00	1,050,000.00	1,217,000.00	1,217,000.00	720,000.00	720,000.00	897,000.00
<a href="#">01-01-01-001-9050</a>	OFFICE FURNITURE	5,500.00	3,931.67	5,500.00	627.36	5,500.00	914.33	5,500.00
<a href="#">01-02-02-002-5030</a>	DIRECTOR OF PARKS&PLANNING	76,750.00	79,284.21	78,982.00	81,366.29	81,337.00	85,817.62	84,625.00
<a href="#">01-02-02-002-5150</a>	PLANNER	57,500.00	51,230.95	60,000.00	62,275.30	61,800.00	67,798.20	67,914.00
<a href="#">01-02-02-002-5250</a>	SUPERINTENDENT OF PARKS	0.00	0.00	0.00	0.00	0.00	0.00	69,540.00
<a href="#">01-02-02-002-5260</a>	DIVISION MANAGERS	176,500.00	170,684.36	183,055.00	184,377.96	188,498.00	142,957.07	112,000.00
<a href="#">01-02-02-002-5290</a>	WAGES INCREASES	7,609.00	0.00	9,598.00	0.00	6,800.00	0.00	10,727.00
<a href="#">01-02-02-002-5310</a>	FULL TIME STAFF	564,360.00	471,090.62	601,500.00	520,547.76	606,000.00	513,549.54	620,520.00
<a href="#">01-02-02-002-5320</a>	PART-TIME WAGES	91,462.00	51,650.51	80,100.00	20,872.16	36,000.00	21,915.00	39,000.00
<a href="#">01-02-02-002-5360</a>	CONTRACTED LABOR	0.00	-2,180.09	0.00	0.00	0.00	0.00	0.00
<a href="#">01-02-02-002-6030</a>	TELEPHONE/INTERNET	5,000.00	3,887.74	5,460.00	1,090.56	504.00	712.15	300.00
<a href="#">01-02-02-002-6130</a>	EQUIPMENT	21,100.00	6,950.66	23,720.00	18,708.87	10,100.00	1,969.75	8,000.00
<a href="#">01-02-02-002-6150</a>	EQUIPMENT RENTALS	4,000.00	1,635.27	4,450.00	2,779.60	4,950.00	4,920.47	4,000.00
<a href="#">01-02-02-002-6610</a>	NATURAL AREAS MANAGEMENT	130,000.00	27,089.49	154,220.00	135,260.70	100,000.00	48,514.45	72,000.00
<a href="#">01-02-02-002-6650</a>	REFUSE COLLECTION	10,000.00	9,549.27	14,000.00	12,772.33	10,000.00	12,697.23	10,500.00

# CORPORATE FUND BUDGET (CONT.)



## Budget Worksheet

For Fiscal: 2021 Period Ending: 12/31/202

		2019		2020		2021		Defined Budget:
		Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	YTD Activity	2022 BUDGET
<a href="#">01-02-02-002-6670</a>	TURF MAINTENANCE	110,000.00	104,887.90	119,000.00	106,901.00	167,300.00	132,956.90	150,100.00
<a href="#">01-02-02-002-6680</a>	CONTRACTUAL PARK SERVICES	15,500.00	14,917.03	17,640.00	15,474.23	17,480.00	24,692.03	34,070.00
<a href="#">01-02-02-002-6700</a>	WATER	2,550.00	2,815.03	2,550.00	2,729.02	2,550.00	2,484.48	2,550.00
<a href="#">01-02-02-002-6750</a>	HEALTH, LIFE & DENTAL INSURA...	393,000.00	259,455.88	315,000.00	281,619.45	312,602.00	242,871.08	329,000.00
<a href="#">01-02-02-002-7020</a>	EQUIPMENT PARTS & SUPPLIES	30,000.00	12,205.37	25,000.00	28,723.22	25,000.00	18,883.87	18,000.00
<a href="#">01-02-02-002-7030</a>	VEHICLE PARTS & SUPPLIES	12,000.00	10,547.61	12,000.00	8,333.06	12,000.00	2,479.39	12,000.00
<a href="#">01-02-02-002-7040</a>	CUSTODIAL SUPPLIES	16,000.00	12,427.82	16,000.00	10,501.83	15,000.00	9,842.36	13,000.00
<a href="#">01-02-02-002-7080</a>	HARDWARE & TOOLS	2,000.00	2,294.35	2,500.00	2,680.10	3,000.00	4,221.61	3,000.00
<a href="#">01-02-02-002-7100</a>	SIGN REPAIRS	6,000.00	678.78	5,000.00	1,663.70	5,000.00	1,057.35	5,000.00
<a href="#">01-02-02-002-7110</a>	PLAYGROUND MULCH	20,000.00	20,000.00	22,275.00	23,593.00	25,500.00	29,620.00	80,000.00
<a href="#">01-02-02-002-7140</a>	FERTILIZER & TURF PRODUCTS	8,000.00	5,596.85	8,000.00	6,506.35	5,000.00	4,922.40	8,000.00
<a href="#">01-02-02-002-7150</a>	HORTICULTURAL SUPPLIES	10,000.00	7,898.63	15,000.00	6,724.04	10,000.00	8,704.66	10,000.00
<a href="#">01-02-02-002-7160</a>	ATHLETIC FIELD MAINT/SUPPLIES	35,000.00	26,328.46	35,000.00	22,852.39	35,400.00	31,501.03	35,400.00
<a href="#">01-02-02-002-7170</a>	FUEL FOR VEHICLES	70,000.00	42,318.54	60,000.00	35,060.39	50,000.00	44,944.44	60,000.00
<a href="#">01-02-02-002-7180</a>	PARK MAINTENANCE MATERIALS	15,000.00	21,547.35	20,000.00	15,506.95	20,000.00	24,306.83	20,500.00
<a href="#">01-02-02-002-7350</a>	STAFF UNIFORMS	7,000.00	6,504.94	8,300.00	5,895.79	8,600.00	6,466.11	8,600.00
<a href="#">01-02-02-002-7450</a>	SAFETY SUPPLIES	2,000.00	820.44	2,000.00	709.62	2,000.00	255.61	2,000.00
<a href="#">01-02-02-002-7760</a>	BUILDING REPAIRS	25,000.00	17,654.25	47,400.00	35,634.65	26,000.00	32,787.58	20,000.00
<a href="#">01-02-02-002-7785</a>	EQUIPMENT REPAIRS	15,000.00	22,853.00	13,900.00	16,814.10	15,600.00	17,675.28	21,600.00
<a href="#">01-02-02-002-7790</a>	VEHICLE REPAIRS	15,000.00	17,983.92	15,800.00	17,214.27	16,000.00	5,337.84	16,000.00
<a href="#">01-02-02-002-7820</a>	PARK IMPROVEMENTS-NON CAP...	23,000.00	15,251.63	16,700.00	9,936.50	15,000.00	16,631.39	15,000.00
<a href="#">01-02-02-002-7840</a>	PARK PLAYGROUND REPAIRS	20,000.00	9,940.45	15,000.00	12,297.67	15,000.00	10,521.43	15,000.00
<a href="#">01-02-02-002-7870</a>	SEAL COATING/PAVING	80,000.00	52,366.00	60,000.00	60,030.11	70,000.00	36,578.53	59,300.00
<a href="#">01-02-02-002-9990</a>	CONTINGENCY	300,000.00	22,499.29	300,000.00	52,534.69	300,000.00	7,276.46	300,000.00
Expense Total:		4,382,983.00	3,477,873.54	4,647,935.00	3,905,680.28	3,990,984.00	3,282,360.01	4,268,876.00
Report Surplus (Deficit):		-958,573.00	-50,373.84	-1,168,297.00	-465,606.03	-580,021.00	232,750.37	-704,660.00

Annual Budget 2022



# CORPORATE FUND BUDGET (CONT.)



Budget Worksheet

For Fiscal: 2021 Period Ending: 12/31/2021

## Group Summary

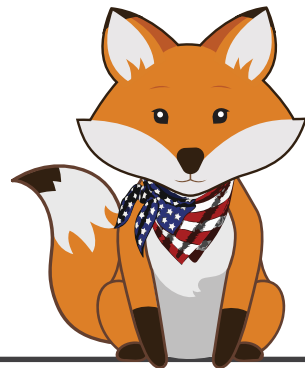
Account Typ...	2019		2020		2021		Defined Budgets
	Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	YTD Activity	2022 BUDGET
Fund: 01 - CORPORATE							
Expense	2,376,331.00	1,580,666.51	2,369,150.00	1,819,987.66	2,280,021.00	1,617,870.14	2,337,246.00
<b>Fund: 01 - CORPORATE Total:</b>	<b>2,376,331.00</b>	<b>1,580,666.51</b>	<b>2,369,150.00</b>	<b>1,819,987.66</b>	<b>2,280,021.00</b>	<b>1,617,870.14</b>	<b>2,337,246.00</b>
<b>Report Total:</b>	<b>2,376,331.00</b>	<b>1,580,666.51</b>	<b>2,369,150.00</b>	<b>1,819,987.66</b>	<b>2,280,021.00</b>	<b>1,617,870.14</b>	<b>2,337,246.00</b>

Budget Worksheet

For Fiscal: 2021 Period Ending: 12/31/2021

## Fund Summary

Fund	2019		2020		2021		Defined Budgets
	Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	YTD Activity	2022 BUDGET
01 - CORPORATE	2,376,331.00	1,580,666.51	2,369,150.00	1,819,987.66	2,280,021.00	1,617,870.14	2,337,246.00
<b>Report Total:</b>	<b>2,376,331.00</b>	<b>1,580,666.51</b>	<b>2,369,150.00</b>	<b>1,819,987.66</b>	<b>2,280,021.00</b>	<b>1,617,870.14</b>	<b>2,337,246.00</b>



# CORPORATE ADMINISTRATION FUND BUDGET



## Budget Worksheet Account Summary

For Fiscal: 2021 Period Ending: 12/31/2021

		2019	2019	2020	2020	2021	Defined Budgets	
		Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	2021 YTD Activity	2022 BUDGET
<b>Fund: 01 - CORPORATE</b>								
<b>Revenue</b>								
<a href="#">01-01-01-001-4010</a>	PROPERTY TAXES - WILL CO.	2,999,668.00	2,979,484.32	3,009,844.00	2,967,955.67	2,992,794.00	2,959,083.81	3,149,867.00
<a href="#">01-01-01-001-4020</a>	PROPERTY TAXES - KENDALL CO.	199,032.00	201,262.09	203,634.00	208,370.73	210,083.00	211,763.36	224,299.00
<a href="#">01-01-01-001-4030</a>	STATE REPLACEMENT TAXES	30,000.00	38,223.35	39,000.00	34,162.99	39,000.00	59,973.56	48,500.00
<a href="#">01-01-01-001-4040</a>	INTEREST ON INVESTMENTS	43,000.00	83,273.49	80,000.00	19,936.25	25,000.00	1,287.28	2,000.00
<a href="#">01-01-01-001-4080</a>	MISCELLANEOUS INCOME	2,000.00	10,151.85	2,000.00	143,972.55	5,711.00	144,112.37	2,000.00
<a href="#">01-01-01-001-4090</a>	FACILITY/PERMIT RENTALS	44,710.00	28,972.00	43,560.00	23,150.00	41,560.00	41,763.00	40,085.00
<a href="#">01-01-01-001-4170</a>	MEMORIAL TREE PROGRAM	5,000.00	1,110.13	5,000.00	1,524.06	5,000.00	500.00	5,000.00
<a href="#">01-01-01-001-4220</a>	ATHLETIC FIELD USER FEES	89,000.00	76,135.00	84,000.00	36,210.00	83,015.00	84,631.00	85,365.00
<a href="#">01-01-01-001-4240</a>	ATHLETIC FIELD TOURNAMENT F...	3,000.00	2,610.00	2,600.00	2,820.00	2,800.00	4,100.00	4,100.00
<a href="#">01-01-01-001-4250</a>	ATHLETIC FIELD USAGE ADTL FEES	9,000.00	5,324.23	10,000.00	1,972.00	6,000.00	7,896.00	3,000.00
<a href="#">01-01-01-001-4270</a>	TRANSFER FROM OTHER FUNDS	0.00	953.24	0.00	0.00	0.00	0.00	0.00
<b>Revenue Total:</b>		<b>3,424,410.00</b>	<b>3,427,499.70</b>	<b>3,479,638.00</b>	<b>3,440,074.25</b>	<b>3,410,963.00</b>	<b>3,515,110.38</b>	<b>3,564,216.00</b>
<b>Expense</b>								
<a href="#">01-01-01-001-5010</a>	EXECUTIVE DIRECTOR	72,093.00	73,741.42	75,817.00	77,279.33	78,901.00	82,904.65	82,197.00
<a href="#">01-01-01-001-5050</a>	DEPUTY DIRECTOR - FIN, HR & IT	46,932.00	50,049.09	51,340.00	53,287.36	52,880.00	55,949.96	55,000.00
<a href="#">01-01-01-001-5090</a>	ACCOUNTANTS	57,246.00	59,189.82	91,000.00	100,289.72	73,800.00	74,468.74	65,000.00
<a href="#">01-01-01-001-5100</a>	ACCOUNTING SPECIALISTS	77,025.00	43,016.05	50,000.00	24,543.44	50,500.00	38,761.91	42,700.00
<a href="#">01-01-01-001-5110</a>	DIRECTOR OF ADMIN SERVICES	70,600.00	72,997.65	72,718.00	75,475.83	74,900.00	83,047.45	66,500.00
<a href="#">01-01-01-001-5140</a>	I.T. MANAGER	58,040.00	59,992.63	58,040.00	66,040.00	65,540.00	69,355.00	68,140.00
<a href="#">01-01-01-001-5160</a>	RISK MANAGER	69,019.00	71,662.38	71,389.00	74,085.07	73,522.00	77,433.93	75,719.00
<a href="#">01-01-01-001-5280</a>	HUMAN RESOURCES MANAGER	32,752.00	34,125.74	33,735.00	35,013.95	34,747.00	42,107.78	30,000.00
<a href="#">01-01-01-001-5290</a>	WAGE INCREASES	6,900.00	0.00	29,000.00	0.00	8,000.00	0.00	18,623.00
<a href="#">01-01-01-001-5300</a>	STAFF APPRECIATION	9,250.00	6,433.14	7,500.00	8,592.94	7,000.00	7,116.98	7,000.00
<a href="#">01-01-01-001-6050</a>	PROFESSIONAL DEVELOPMENT	37,100.00	25,029.73	35,715.00	16,068.88	27,870.00	17,368.44	38,325.00
<a href="#">01-01-01-001-6054</a>	RECRUITING/POST-OFFER EXP	3,500.00	4,683.86	5,300.00	4,727.00	5,155.00	6,683.79	10,955.00

# CORPORATE ADMINISTRATION FUND BUDGET (CONT.)



## Budget Worksheet

For Fiscal: 2021 Period Ending: 12/31/2021

		2019		2020		Defined Budgets		2021		2022	
		Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	YTD Activity	Total Budget	YTD Activity	2022 BUDGET	
<a href="#">01-01-01-001-6055</a>	EMP ORIENTATION/DEVELOPM...	2,100.00	2,093.80	500.00	0.00	500.00	25.00	500.00		500.00	
<a href="#">01-01-01-001-6060</a>	MEMBERSHIPS & DUES	17,000.00	13,935.90	17,000.00	13,222.90	14,750.00	22,612.78	16,250.00			
<a href="#">01-01-01-001-6080</a>	LEGAL SERVICES & NOTICES	50,000.00	41,462.27	30,000.00	28,711.25	30,000.00	23,708.04	45,000.00			
<a href="#">01-01-01-001-6150</a>	EQUIPMENT RENTALS	2,200.00	2,185.80	2,200.00	2,230.04	2,200.00	2,202.12	2,204.00			
<a href="#">01-01-01-001-6155</a>	PROPERTY LEASE	0.00	0.00	0.00	0.00	0.00	0.00	7,200.00			
<a href="#">01-01-01-001-6240</a>	PROFESSIONAL TRAVEL EXPENSES	2,250.00	1,321.53	3,650.00	113.50	2,250.00	40.00	3,850.00			
<a href="#">01-01-01-001-6430</a>	UNEMPLOYMENT	2,000.00	0.00	2,000.00	0.00	2,000.00	8,810.00	2,000.00			
<a href="#">01-01-01-001-6530</a>	AUDIT FEE	14,900.00	14,900.00	15,300.00	16,150.00	14,900.00	15,450.00	15,300.00			
<a href="#">01-01-01-001-6620</a>	CONSULTING SERVICES	4,000.00	2,450.00	55,000.00	44,575.00	15,000.00	12,137.20	10,000.00			
<a href="#">01-01-01-001-6630</a>	INFORMATION TECHNOLOGY	101,721.00	81,590.25	97,765.00	56,768.84	97,097.00	89,592.09	124,803.00			
<a href="#">01-01-01-001-6635</a>	IT RECURRING SERVICES	10,524.00	9,047.84	9,816.00	8,944.52	10,116.00	9,102.71	8,964.00			
<a href="#">01-01-01-001-6750</a>	HEALTH, LIFE & DENTAL INSURA...	93,000.00	88,599.96	136,000.00	82,961.92	152,835.00	107,263.88	136,000.00			
<a href="#">01-01-01-001-6800</a>	UTILITIES	88,500.00	70,406.07	83,000.00	63,885.05	67,000.00	82,702.48	72,900.00			
<a href="#">01-01-01-001-7010</a>	OFFICE SUPPLIES	7,500.00	7,377.75	7,500.00	5,219.68	7,500.00	4,909.52	7,500.00			
<a href="#">01-01-01-001-7050</a>	POSTAGE	1,500.00	1,160.63	1,500.00	1,259.91	1,500.00	302.59	1,500.00			
<a href="#">01-01-01-001-7450</a>	GENERAL SAFETY SUPPLIES	8,500.00	5,822.05	8,500.00	7,468.89	10,000.00	5,237.59	10,000.00			
<a href="#">01-01-01-001-8130</a>	MEMORIAL TREE PROGRAM EXP...	5,000.00	0.00	5,000.00	1,150.24	5,000.00	4,280.91	5,000.00			
<a href="#">01-01-01-001-8600</a>	TRANSFER TO OTHER FUNDS	1,050,000.00	1,050,000.00	1,217,000.00	1,217,000.00	720,000.00	720,000.00	897,000.00			
<a href="#">01-01-01-001-9050</a>	OFFICE FURNITURE	5,500.00	3,931.67	5,500.00	627.36	5,500.00	914.33	5,500.00			
<b>Expense Total:</b>		<b>2,006,652.00</b>	<b>1,897,207.03</b>	<b>2,278,785.00</b>	<b>2,085,692.62</b>	<b>1,710,963.00</b>	<b>1,664,489.87</b>	<b>1,931,630.00</b>			
<b>Fund: 01 - CORPORATE Surplus (Deficit):</b>		<b>1,417,758.00</b>	<b>1,530,292.67</b>	<b>1,200,853.00</b>	<b>1,354,381.63</b>	<b>1,700,000.00</b>	<b>1,850,620.51</b>	<b>1,632,586.00</b>			
<b>Report Surplus (Deficit):</b>		<b>1,417,758.00</b>	<b>1,530,292.67</b>	<b>1,200,853.00</b>	<b>1,354,381.63</b>	<b>1,700,000.00</b>	<b>1,850,620.51</b>	<b>1,632,586.00</b>			

# PARKS AND PLANNING MANAGEMENT

## DIVISIONAL OVERVIEW

The mission of the Parks and Planning Division is to provide safe, well-maintained recreation areas to meet the needs of Plainfield Township Park District residents and to provide support to the other District Divisions.

## RESPONSIBILITY

Areas of responsibility include repair and maintenance of park areas, facilities and buildings; planning and capital improvements. The Division of Parks and Planning is funded from the Corporate Fund and manages the following Departments:

### Fleet Maintenance:

Fleet Maintenance includes major and minor repairs and the selection and replacement of District vehicles, equipment and other mechanical inventory.

### Planning and Project Management:

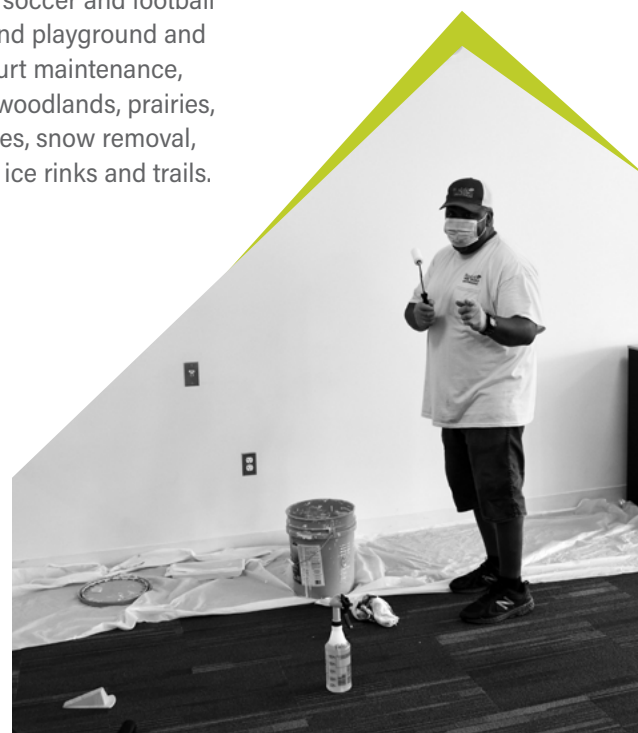
Planning and project management involves master design/planning, property annexation, project management of district construction projects and working in conjunction with the Finance Division in developing and managing the District's five-year CIP.

### Grounds Maintenance:

General maintenance and upkeep of all District grounds, including turf, trees, shrubs and landscape areas, and turf maintenance of various school sites and various properties including leased ComEd easements. Maintenance includes athletic field preparation; renovation and repairs of baseball, softball, soccer and football fields; and playground and hard court maintenance, natural woodlands, prairies, shorelines, snow removal, outdoor ice rinks and trails.

### Facility Maintenance:

Facility Maintenance repairs and monitors operations of buildings and facilities in the areas of electrical, heating, air conditioning, plumbing and minor building improvements. The Department is responsible for construction and replacement of various park amenities and custodial responsibilities at facilities.





# PARKS & PLANNING BUDGET

## Budget Worksheet

### Account Summary

For Fiscal: 2021 Period Ending: 12/31/2021

		2019	2019	2020	2020	2021	2021	Defined Budgets
		Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	YTD Activity	2022
								2022 BUDGET
<b>Fund: 01 - CORPORATE</b>								
<b>Expense</b>								
<a href="#">01-02-02-002-5030</a>	DIRECTOR OF PARKS&PLANNING	76,750.00	79,284.21	78,982.00	81,366.29	81,337.00	85,817.62	84,625.00
<a href="#">01-02-02-002-5150</a>	PLANNER	57,500.00	51,230.95	60,000.00	62,275.30	61,800.00	67,798.20	67,914.00
<a href="#">01-02-02-002-5250</a>	SUPERINTENDENT OF PARKS	0.00	0.00	0.00	0.00	0.00	0.00	69,540.00
<a href="#">01-02-02-002-5260</a>	DIVISION MANAGERS	176,500.00	170,684.36	183,055.00	184,377.96	188,498.00	142,957.07	112,000.00
<a href="#">01-02-02-002-5290</a>	WAGES INCREASES	7,609.00	0.00	9,598.00	0.00	6,800.00	0.00	10,727.00
<a href="#">01-02-02-002-5310</a>	FULL TIME STAFF	564,360.00	471,090.62	601,500.00	520,547.76	606,000.00	513,549.54	620,520.00
<a href="#">01-02-02-002-5320</a>	PART-TIME WAGES	91,462.00	51,650.51	80,100.00	20,872.16	36,000.00	21,915.00	39,000.00
<a href="#">01-02-02-002-5360</a>	CONTRACTED LABOR	0.00	-2,180.09	0.00	0.00	0.00	0.00	0.00
<a href="#">01-02-02-002-6030</a>	TELEPHONE/INTERNET	5,000.00	3,887.74	5,460.00	1,090.56	504.00	712.15	300.00
<a href="#">01-02-02-002-6130</a>	EQUIPMENT	21,100.00	6,950.66	23,720.00	18,708.87	10,100.00	1,969.75	8,000.00
<a href="#">01-02-02-002-6150</a>	EQUIPMENT RENTALS	4,000.00	1,635.27	4,450.00	2,779.60	4,950.00	4,920.47	4,000.00
<a href="#">01-02-02-002-6610</a>	NATURAL AREAS MANAGEMENT	130,000.00	27,089.49	154,220.00	135,260.70	100,000.00	48,514.45	72,000.00
<a href="#">01-02-02-002-6650</a>	REFUSE COLLECTION	10,000.00	9,549.27	14,000.00	12,772.33	10,000.00	12,697.23	10,500.00
<a href="#">01-02-02-002-6670</a>	TURF MAINTENANCE	110,000.00	104,887.90	119,000.00	106,901.00	167,300.00	132,956.90	150,100.00
<a href="#">01-02-02-002-6680</a>	CONTRACTUAL PARK SERVICES	15,500.00	14,917.03	17,640.00	15,474.23	17,480.00	24,692.03	34,070.00
<a href="#">01-02-02-002-6700</a>	WATER	2,550.00	2,815.03	2,550.00	2,729.02	2,550.00	2,484.48	2,550.00
<a href="#">01-02-02-002-6750</a>	HEALTH, LIFE & DENTAL INSURA...	393,000.00	259,455.88	315,000.00	281,619.45	312,602.00	242,871.08	329,000.00
<a href="#">01-02-02-002-7020</a>	EQUIPMENT PARTS & SUPPLIES	30,000.00	12,205.37	25,000.00	28,723.22	25,000.00	18,883.87	18,000.00
<a href="#">01-02-02-002-7030</a>	VEHICLE PARTS & SUPPLIES	12,000.00	10,547.61	12,000.00	8,333.06	12,000.00	2,479.39	12,000.00
<a href="#">01-02-02-002-7040</a>	CUSTODIAL SUPPLIES	16,000.00	12,427.82	16,000.00	10,501.83	15,000.00	9,842.36	13,000.00
<a href="#">01-02-02-002-7080</a>	HARDWARE & TOOLS	2,000.00	2,294.35	2,500.00	2,680.10	3,000.00	4,221.61	3,000.00
<a href="#">01-02-02-002-7100</a>	SIGN REPAIRS	6,000.00	678.78	5,000.00	1,663.70	5,000.00	1,057.35	5,000.00
<a href="#">01-02-02-002-7110</a>	PLAYGROUND MULCH	20,000.00	20,000.00	22,275.00	23,593.00	25,500.00	29,620.00	80,000.00
<a href="#">01-02-02-002-7140</a>	FERTILIZER & TURF PRODUCTS	8,000.00	5,596.85	8,000.00	6,506.35	5,000.00	4,922.40	8,000.00
<a href="#">01-02-02-002-7150</a>	HORTICULTURAL SUPPLIES	10,000.00	7,898.63	15,000.00	6,724.04	10,000.00	8,704.66	10,000.00

# PARKS & PLANNING BUDGET (CONT.)



## Budget Worksheet

For Fiscal: 2021 Period Ending: 12/31/2021

### Defined Budgets

		2019 Total Budget	2019 Total Activity	2020 Total Budget	2020 Total Activity	2021 Total Budget	2021 YTD Activity	2022 2022 BUDGET
<a href="#">01-02-02-002-7160</a>	ATHLETIC FIELD MAINT/SUPPLIES	35,000.00	26,328.46	35,000.00	22,852.39	35,400.00	31,501.03	35,400.00
<a href="#">01-02-02-002-7170</a>	FUEL FOR VEHICLES	70,000.00	42,318.54	60,000.00	35,060.39	50,000.00	44,944.44	60,000.00
<a href="#">01-02-02-002-7180</a>	PARK MAINTENANCE MATERIALS	15,000.00	21,547.35	20,000.00	15,506.95	20,000.00	24,306.83	20,500.00
<a href="#">01-02-02-002-7350</a>	STAFF UNIFORMS	7,000.00	6,504.94	8,300.00	5,895.79	8,600.00	6,466.11	8,600.00
<a href="#">01-02-02-002-7450</a>	SAFETY SUPPLIES	2,000.00	820.44	2,000.00	709.62	2,000.00	255.61	2,000.00
<a href="#">01-02-02-002-7760</a>	BUILDING REPAIRS	25,000.00	17,654.25	47,400.00	35,634.65	26,000.00	32,787.58	20,000.00
<a href="#">01-02-02-002-7785</a>	EQUIPMENT REPAIRS	15,000.00	22,853.00	13,900.00	16,814.10	15,600.00	17,675.28	21,600.00
<a href="#">01-02-02-002-7790</a>	VEHICLE REPAIRS	15,000.00	17,983.92	15,800.00	17,214.27	16,000.00	5,337.84	16,000.00
<a href="#">01-02-02-002-7820</a>	PARK IMPROVEMENTS-NON CAP...	23,000.00	15,251.63	16,700.00	9,936.50	15,000.00	16,631.39	15,000.00
<a href="#">01-02-02-002-7840</a>	PARK PLAYGROUND REPAIRS	20,000.00	9,940.45	15,000.00	12,297.67	15,000.00	10,521.43	15,000.00
<a href="#">01-02-02-002-7870</a>	SEAL COATING/PAVING	80,000.00	52,366.00	60,000.00	60,030.11	70,000.00	36,578.53	59,300.00
<a href="#">01-02-02-002-9990</a>	CONTINGENCY	300,000.00	22,499.29	300,000.00	52,534.69	300,000.00	7,276.46	300,000.00
<b>Expense Total:</b>		<b>2,376,331.00</b>	<b>1,580,666.51</b>	<b>2,369,150.00</b>	<b>1,819,987.66</b>	<b>2,280,021.00</b>	<b>1,617,870.14</b>	<b>2,337,246.00</b>
<b>Fund: 01 - CORPORATE Total:</b>		<b>2,376,331.00</b>	<b>1,580,666.51</b>	<b>2,369,150.00</b>	<b>1,819,987.66</b>	<b>2,280,021.00</b>	<b>1,617,870.14</b>	<b>2,337,246.00</b>
<b>Report Total:</b>		<b>2,376,331.00</b>	<b>1,580,666.51</b>	<b>2,369,150.00</b>	<b>1,819,987.66</b>	<b>2,280,021.00</b>	<b>1,617,870.14</b>	<b>2,337,246.00</b>



# RECREATION FUND

## GENERAL

The Recreation Department provides recreational services ranging from early childhood programming to senior services, arts and crafts to athletics, cultural arts and dance to teen programming, and aquatics to equestrian programming.

The department consists of 11 full-time staff, 57 permanent part-time, and 6 seasonal staff members.

The Recreation/Administration Center, Prairie Activity & Recreation Center, Streams Recreation Center, Normantown Equestrian Center, Ottawa Street Pool and numerous athletic fields are all scheduled and managed by Park District Recreation staff.

The estimated beginning Recreation Fund Balance is \$2,382,658 for 2022. A deficit of (\$1,094,697) is projected, which yields a projected Ending Fund Balance of \$1,287,961 at 12/31/22.

## REVENUES

The primary sources of revenue for the Recreation fund are tax dollars and user fees. User fees are established based on the board approved revenue policy. Nonresidents may be charged a higher rate for participation. Program and activity fees are reviewed and adjusted to meet changing operating costs and/or market conditions. Fees for programs that do not cover all costs are reviewed regularly by staff to ensure consistency with the District's revenue policy and District mission.

Total recreation fund revenue is \$2,602,284. Total

expense is \$3,696,981 for the 2022 Budget.

49.78% of the fund revenue, \$1,295,344, is user fees. Revenue from property taxes is \$1,250,000.00 and accounts for 48.03% of the total recreation revenue. Of the remaining revenue, .99% (\$25,825) of the fund revenue comes from miscellaneous income sources including scholarships, interest income and miscellaneous sources. Seasonal advertising and sponsorships account for 1.20% of fund revenue (\$31,125).

## EXPENSES

Administrative expenses of \$1,328,649 account for 51% of the fund expenses. Administrative expenses include salaries, benefits, continuing education, information technology, staff uniforms and office supplies. Employee insurance costs of \$264,000 are also included in administrative expenses, along with a contingency amount of \$250,000. Programming expenses include part-time staffing, supplies, facility expenses and program equipment, which amount to \$1,087,127 or 30% of total fund expenses. The Marketing function is accounted for in the Recreation Fund budget and accounts for 11% of the total. The recreation fund reflects a budgeted transfer to the capital projects fund of \$1,000,000.

Staff at all levels, from the instructors, to Building Supervisors, to Full-Time Supervisors and Managers, to Administration come into daily contact with the residents of the community. Investing in that staff with fair pay and appropriate training will empower staff to make the greatest difference for residents of the District.

Recreation programs are showing consistent income and expenditures with individual line items varying based on the anticipated programming and facility needs. The budget also includes program income that is in excess of program expenses. A conservative approach to programming and budgeting are based on the minimums for first time programs and on historical registrations for programs that have proven track records.





# MARKETING

## GENERAL

Marketing is part of the Recreation Fund. Marketing is responsible for District-wide marketing and promotion efforts along with the District's brand and image.

They are also responsible for the development and distribution of public information, media releases, public relations, the District's website, and social media sites. Marketing seeks outside revenue sources through community partnerships for special events, advertising in the activity guide, and throughout the District.

## REVENUES

Revenues consists of sponsorships and advertising sales. The total budget for sponsorships increased \$5,000 from \$10,000 in 2021 to \$15,000 in 2022. The budget total for advertising sales stayed the same from 2021 at \$15,000. The District continues to strive to increase its sponsorships and advertising.

## EXPENSES

The primary marketing expense is the production and distribution of the activity guide. Located in the marketing/printing general ledger (GL), activity guide production and delivery accounts for approximately 36% of the total marketing budget. Other marketing expenses in the marketing/printing GL include Scout's Summer Fun Hunt trifold and map; a Diversity, Equity & Inclusion (DEI) trifold; a Prairie Activity & Recreation Center trifold and various other small print items.

Each year the marketing team develops a marketing plan based on statistical data from the website, social media and program registration outcomes of the previous year. The budget is based on the results of the previous year's efforts. For 2022, marketing efforts will continue to emphasize directing traffic to the website and online registration system via all marketing mediums and materials. This continues the transition away from a multi-page program catalog as the primary source to inform residents. In order to continue to place an emphasis on electronic communication (website, social media, email, e-newsletter), \$4,495 is devoted to various software (Constant Contact, Animoto, Hootsuite, WordPress, etc.).

The marketing/advertising budget GL increased from \$8,083 in 2021 to \$15,533 in 2022. Part of this is \$5,175 carried over from 2021 to complete the production of a promotional video for the District with the ultimate goal being to win the National Recreation & Park Association Gold Medal award. Additional increases in this general ledger include an increase of \$4,000 (from \$1,000 to \$5,000) in promotional items to assist in community outreach.





# SPECIAL EVENTS

## GENERAL

The special events budget area includes special themed programs that includes events like Journey to the North Pole, Haunted Hayrides, Easter Egg Hunt and the July 3rd fireworks. Special events are typically a one-day event often based around popular holidays.

## REVENUES

The special events 2022 budgeted revenue increased to \$34,675 from \$15,577 in 2021. The park board made the decision during the 2020 budget process to not budget the Patriotic Picnic in 2021 which sponsorships and concessions revenue was eliminated. The decision to eliminate Patriotic Picnic in 2021 was due to the uncertainty of COVID-19. The reason for the increased revenue in the 2022 budget was based on the actual results in 2021, increased popularity of special events, and looking for partners to help pay for the cost of Patriotic Picnic Fireworks.

## EXPENSES

Expenses for the 2022 budget were increased approximately 70%, due to the firework costs for Patriotic Picnic being placed back in the budget. Added expenses for the Patriotic Picnic includes \$17,186 for fireworks, \$1,750 for port-o-lets, and \$2,000 in contractual services for a disc jockey. For 2022, special events programs are expecting a net deficit of \$8,961 compared to the 2021 budgeted surplus of \$3,309.

Special events for Normantown Equestrian Center and Ottawa Street Pool are tracked by facility and are not included in this analysis.





# SPECIAL EVENTS BUDGET



## Budget Worksheet Account Summary

For Fiscal: 2021 Period Ending: 12/31/2021

		2019	2019	2020	2020	2021	2021	Defined Budgets
		Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	YTD Activity	2022 BUDGET
<b>Revenue</b>								
<a href="#">02-50-99-140-4050</a>	PROGRAM REVENUE-SPECIAL EV...	27,849.00	19,221.00	20,779.00	18,023.16	15,577.00	27,773.94	20,675.00
<a href="#">02-50-99-165-4130</a>	CONCESSIONS-PATRIOTIC PICNIC	2,650.00	2,089.00	2,400.00	0.00	0.00	72.00	2,000.00
<a href="#">02-50-99-165-4290</a>	SPONSORSHIPS-PATRIOTIC PICNIC	6,000.00	4,036.00	6,000.00	1,000.00	0.00	0.00	12,000.00
	<b>Revenue Total:</b>	<b>36,499.00</b>	<b>25,346.00</b>	<b>29,179.00</b>	<b>19,023.16</b>	<b>15,577.00</b>	<b>27,845.94</b>	<b>34,675.00</b>
<b>Expense</b>								
<a href="#">02-50-99-140-5320</a>	PART-TIME WAGES-SPECIAL EVE...	1,812.00	1,237.51	1,578.00	182.87	0.00	0.00	0.00
<a href="#">02-50-99-140-6040</a>	CONTRACTED PROFSRV-SPECIAL ...	5,560.00	1,256.00	4,535.00	2,276.44	2,110.00	4,139.92	2,000.00
<a href="#">02-50-99-140-7210</a>	PROGRAM SUPPLIES-SPECIAL EV...	15,336.00	11,913.94	10,448.00	7,779.45	7,408.00	12,144.25	17,186.00
<a href="#">02-50-99-140-7220</a>	PROGRAM EQUIPMENT-SPECIAL ...	5,075.00	7,774.87	3,250.00	1,656.74	2,750.00	5,498.01	1,750.00
<a href="#">02-50-99-165-5320</a>	PART-TIME WAGES-PATRIOTIC P...	100.00	0.00	100.00	0.00	0.00	0.00	0.00
<a href="#">02-50-99-165-6110</a>	CONTRACTUAL PROG EXP-PATRI...	2,400.00	2,300.00	2,400.00	0.00	0.00	0.00	2,500.00
<a href="#">02-50-99-165-6150</a>	EQUIPMENT RENTALS-PATRIOTIC..	1,500.00	1,350.00	1,500.00	0.00	0.00	0.00	1,750.00
<a href="#">02-50-99-165-6280</a>	FIREWORKS	17,000.00	17,000.00	17,000.00	0.00	0.00	0.00	18,200.00
<a href="#">02-50-99-165-7210</a>	PROGRAM SUPPLIES-PATRIOTIC ...	200.00	313.80	250.00	0.00	0.00	0.00	250.00
	<b>Expense Total:</b>	<b>48,983.00</b>	<b>43,146.12</b>	<b>41,061.00</b>	<b>11,895.50</b>	<b>12,268.00</b>	<b>21,782.18</b>	<b>43,636.00</b>
	<b>Report Surplus (Deficit):</b>	<b>-12,484.00</b>	<b>-17,800.12</b>	<b>-11,882.00</b>	<b>7,127.66</b>	<b>3,309.00</b>	<b>6,063.76</b>	<b>-8,961.00</b>

# GREAT ADVENTURES & EARLY CHILDHOOD

## GENERAL

The Great Adventures program for preschoolers includes participants that range in age from 2 ½ to 5 years old. The program runs nine consecutive months throughout the year and is completing its 2nd school session with classes held at the Prairie Activity & Recreation Center (PARC). Great Adventures offers young children opportunities for social, intellectual, physical, and emotional growth through a balance of both child-led and teacher-guided play.

## REVENUES & EXPENSES

The Great Adventures & Early Childhood Program is budgeted to be more like the actuals of 2021. Staff budgeted conservatively in 2021 because of COVID-19, but participation has reached or exceeded pre-COVID-19 numbers. Staff has increased the budgeted revenue from \$117,861 in 2021 to \$262,024 in the 2022 budget, a difference of \$144,163. The early childhood program area has grown with programs like Itty Bitties, Jitter Bugs, and S.T.E.A.M classes.

For the 2022 Great Adventures and Early Childhood Programs, staff projects program revenue to exceed program expense by \$130,977.



# GREAT ADVENTURES & EARLY CHILDHOOD WORKSHEET



## Budget Worksheet

### Account Summary

For Fiscal: 2021 Period Ending: 12/31/2021

		2019	2019	2020	2020	2021	2021	Defined Budgets
		Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	YTD Activity	2022 BUDGET
<b>Revenue</b>								
<a href="#">02-50-25-999-4050</a>	PROGRAM REVENUE-EC NON SP...	13,998.00	13,220.59	4,224.00	1,721.00	2,112.00	8,690.60	4,800.00
<a href="#">02-70-25-150-4050</a>	PROGRAM REVENUE-GA	228,819.00	250,462.16	230,580.00	122,172.77	110,697.00	219,852.15	214,794.00
<a href="#">02-70-25-160-4050</a>	PROGRAM REVENUE-CHILDCARE	4,500.00	594.00	0.00	0.00	0.00	0.00	0.00
<a href="#">02-70-25-999-4050</a>	PROGRAM REVENUE-EC NON SP...	14,376.00	25,831.90	22,600.00	12,849.75	5,052.00	52,839.51	42,430.00
	<b>Revenue Total:</b>	<b>261,693.00</b>	<b>290,108.65</b>	<b>257,404.00</b>	<b>136,743.52</b>	<b>117,861.00</b>	<b>281,382.26</b>	<b>262,024.00</b>
<b>Expense</b>								
<a href="#">02-50-25-150-5320</a>	PART-TIME WAGES-GA NON SPE...	8,940.00	6,260.84	0.00	0.00	0.00	0.00	0.00
<a href="#">02-50-25-150-6050</a>	PROFESSIONAL DEV-GA NON SP...	100.00	0.00	0.00	0.00	0.00	0.00	0.00
<a href="#">02-50-25-999-5320</a>	PART-TIME WAGES-EC NON SPEC...	5,778.00	2,541.75	1,100.00	41.50	0.00	504.77	2,022.00
<a href="#">02-50-25-999-7210</a>	PROGRAM SUPPLIES-EC NON SP...	885.00	989.40	535.00	746.18	400.00	2,232.04	840.00
<a href="#">02-50-25-999-7220</a>	PROGRAM EQUIPMENT-EC NON ...	435.00	9.35	135.00	31.58	50.00	24.88	100.00
<a href="#">02-70-25-150-5320</a>	PART-TIME WAGES-GA	107,930.00	93,093.67	112,336.00	48,319.63	27,336.00	64,325.91	103,864.00
<a href="#">02-70-25-150-6050</a>	PROFESSIONAL DEVELOPMENT-...	800.00	380.00	1,100.00	0.00	200.00	288.00	900.00
<a href="#">02-70-25-150-6110</a>	CONTRACTUAL PROGRAM EXP-...	900.00	900.00	900.00	0.00	0.00	0.00	0.00
<a href="#">02-70-25-150-7210</a>	PROGRAM SUPPLIES-GA	6,350.00	7,522.66	7,200.00	1,824.69	2,500.00	3,305.87	9,000.00
<a href="#">02-70-25-150-7220</a>	PROGRAM EQUIPMENT-GA	0.00	0.00	1,500.00	0.00	0.00	0.00	0.00
<a href="#">02-70-25-150-7350</a>	STAFF UNIFORMS-GA	200.00	200.00	1,200.00	595.00	750.00	615.00	900.00
<a href="#">02-70-25-160-5320</a>	PART-TIME WAGES-FITNESS	7,800.00	4,840.00	0.00	-175.00	0.00	0.00	0.00
<a href="#">02-70-25-999-5320</a>	PART-TIME WAGES-EC NON SPEC...	5,933.00	6,574.32	11,232.00	4,257.15	1,841.00	13,903.01	12,421.00
<a href="#">02-70-25-999-7210</a>	PROGRAM SUPPLIES-EC NON SP...	950.00	154.56	1,541.00	69.36	210.00	239.62	1,000.00
<a href="#">02-70-25-999-7220</a>	PROGRAM EQUIPMENT-EC NON ...	350.00	0.00	400.00	0.00	0.00	0.00	0.00
	<b>Expense Total:</b>	<b>147,351.00</b>	<b>123,466.55</b>	<b>139,179.00</b>	<b>55,710.09</b>	<b>33,287.00</b>	<b>85,439.10</b>	<b>131,047.00</b>
	<b>Report Surplus (Deficit):</b>	<b>114,342.00</b>	<b>166,642.10</b>	<b>118,225.00</b>	<b>81,033.43</b>	<b>84,574.00</b>	<b>195,943.16</b>	<b>130,977.00</b>

Annual Budget 2022

# GREAT ADVENTURES & EARLY CHILDHOOD WORKSHEET (CONT.)



Budget Worksheet

Fiscal: 2021 Period Ending: 12/31/2021

## Group Summary

Account Typ...	2019		2020		2021		Defined Budgets
	Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	YTD Activity	2022 BUDGET
Revenue	261,693.00	290,108.65	257,404.00	136,743.52	117,861.00	281,382.26	262,024.00
Expense	147,351.00	123,466.55	139,179.00	55,710.09	33,287.00	85,439.10	131,047.00
Report Surplus (Deficit):	114,342.00	166,642.10	118,225.00	81,033.43	84,574.00	195,943.16	130,977.00



Annual Budget 2022

# ATHLETICS

## GENERAL

The Athletics budget was restructured into the following categories – Youth Athletic Leagues, Adult Athletic Leagues, Youth Athletic Classes, and Youth Contractual Athletic classes. e. Youth Athletic leagues include youth basketball, t-ball, and Flag Football. Currently, the only Adult Athletic League budgeted in 2022 is our Adult Softball. Our in-house classes

included sports like soccer, t-ball, football, volleyball, basketball, and soccer mainly between the ages of 3 – 12 years old. Staff try to offer as many classes as possible in house and only utilize contractual athletic classes for classes like Karate, summer athletic camps, tennis, and lacrosse.

## REVENUES & EXPENSES

The adult athletic league program area has a budgeted revenue of \$7,020 and expenses of \$6,648 for a surplus of \$372. A surplus of \$46,922 is estimated for youth athletic leagues, with revenues budgeted at \$94,060 and expenses of \$47,138. Staff projected revenue based on our 2021 actuals.

### Budget Worksheet Account Summary

For Fiscal: 2021 Period Ending: 12/31/2021

		2019 Total Budget	2019 Total Activity	2020 Total Budget	2020 Total Activity	2021 Total Budget	2021 YTD Activity	Defined Budgets 2022 2022 BUDGET
<b>Fund: 02 - RECREATION</b>								
<b>Revenue</b>								
<a href="#">02-50-30-112-4050</a>	PROG REV-ATHLETIC LEAGUES	0.00	0.00	0.00	0.00	3,510.00	4,124.00	7,020.00
<a href="#">02-50-48-111-4050</a>	PROG REV-ATHLETIC CLASSES	0.00	0.00	0.00	0.00	29,952.00	71,326.67	71,364.00
<a href="#">02-50-48-112-4050</a>	PROG REV-ATHLETIC LEAGUES	0.00	0.00	0.00	0.00	55,320.00	108,007.84	94,060.00
<a href="#">02-50-48-113-4120</a>	CONTRACTUAL PROG REV-ATHLE...	0.00	0.00	0.00	0.00	68,162.00	58,715.59	50,162.00
	<b>Revenue Total:</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>156,944.00</b>	<b>242,174.10</b>	<b>222,606.00</b>
<b>Expense</b>								
<a href="#">02-50-30-112-5320</a>	PART-TIME WAGES-ATHLETIC LE...	0.00	0.00	0.00	0.00	624.00	950.04	1,496.00
<a href="#">02-50-30-112-6040</a>	CONTRACTED PROF SRV-ATHLET...	0.00	0.00	0.00	0.00	1,050.00	1,418.00	3,040.00
<a href="#">02-50-30-112-7210</a>	PROG SUPPLIES-ATHLETIC LEAG...	0.00	0.00	0.00	0.00	950.00	150.00	1,532.00
<a href="#">02-50-48-111-5320</a>	PART-TIME WAGES-ATHLETIC CL...	0.00	0.00	0.00	0.00	8,540.00	14,822.79	29,238.00
<a href="#">02-50-48-111-7210</a>	PROG SUPPLIES-ATHLETIC CLASS...	0.00	0.00	0.00	0.00	1,200.00	486.54	3,910.00
<a href="#">02-50-48-112-5320</a>	PART-TIME WAGES-ATHLETIC LE...	0.00	0.00	0.00	0.00	7,392.00	3,318.91	11,056.00
<a href="#">02-50-48-112-6040</a>	CONTRACTED PROF SRV-ATHLET...	0.00	0.00	0.00	0.00	12,240.00	0.00	18,000.00
<a href="#">02-50-48-112-7210</a>	PROG SUPPLIES-ATHLETIC LEAG...	0.00	0.00	0.00	0.00	12,356.00	22,172.64	18,082.00
<a href="#">02-50-48-113-6110</a>	CONTRACTUAL PROG EXP-ATHLE...	0.00	0.00	0.00	0.00	38,896.00	44,902.90	35,113.00
	<b>Expense Total:</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>83,248.00</b>	<b>88,221.82</b>	<b>121,467.00</b>
	<b>Fund: 02 - RECREATION Surplus (Deficit):</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>73,696.00</b>	<b>153,952.28</b>	<b>101,139.00</b>
	<b>Report Surplus (Deficit):</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>73,696.00</b>	<b>153,952.28</b>	<b>101,139.00</b>





# NORMANTOWN EQUESTRIAN CENTER

## GENERAL

Opened in 2005, the Normantown Trails Equestrian Center (NTEC) is a 6-acre facility on Normantown Road, just south of 119th Street. The center features a large 78x180-foot indoor riding arena with a heated observation area, a small indoor riding arena, two large outdoor riding arenas, and five paddocks.

The riding lesson program teaches all aspects of horsemanship from ground up and provides students with growth opportunities such as horse showing and leasing.

NTEC also provides special events, scout troop outings, and a volunteer program. Budgeting consists of accounting for the amount of supplies and services needed to care for the animals and what programming will be offered. It also includes revenue generated by three apartment leases.

## REVENUES & EXPENSES

NTEC's 2022 budgeted revenue is estimated at \$342,855, down approximately 1%. Our actual for 2021 is at 339,264. Expenses for 2022 are budgeted at \$278,770 compared to \$241,700 in 2021. Increase in expenses budget included 65% in building repairs, 20% for part-time wages for riding lessons and a 24% increase in program supplies for riding lessons for 2022.

The 2022 budget projects a surplus of \$64,085, versus an actual surplus of \$99,573 in 2021.



# NORMANTOWN EQUESTRIAN CENTER WORKSHEET



## Budget Worksheet

### Account Summary

For Fiscal: 2021 Period Ending: 12/31/2021

		2019	2019	2020	2020	2021	2021	Defined Budgets
		Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	YTD Activity	2022
								2022 BUDGET
<b>Revenue</b>								
<a href="#">02-40-01-135-4090</a>	FACILITY RENTALS-NTEC	30,720.00	29,783.00	30,720.00	28,700.00	30,720.00	29,521.00	33,360.00
<a href="#">02-40-99-140-4050</a>	PROGRAM REVENUE-SPECIAL EV...	15,630.00	17,987.00	17,010.00	2,926.50	6,965.00	4,681.00	8,580.00
<a href="#">02-40-99-140-4090</a>	FACILITY RENTALS-SPECIAL EVEN...	9,600.00	7,790.00	9,000.00	900.00	1,500.00	1,810.00	0.00
<a href="#">02-40-99-140-4120</a>	CONTRACTUAL PROGRAM REV-S...	350.00	100.00	600.00	1,295.00	600.00	2,760.00	5,400.00
<a href="#">02-40-99-210-4050</a>	PROGRAM REVENUE-RIDING LES...	178,465.00	187,727.75	183,240.00	130,937.10	183,970.00	204,145.65	199,365.00
<a href="#">02-40-99-210-4260</a>	SALE OF LESSON HORSE	0.00	0.00	0.00	0.00	0.00	0.00	5,000.00
<a href="#">02-40-99-220-4050</a>	PROGRAM REVENUE-BOARDING	123,640.00	117,251.38	117,240.00	118,619.19	113,200.00	94,677.12	89,700.00
<a href="#">02-40-99-220-4190</a>	FEES FOR SERVICES-BOARDING	5,970.00	9,143.00	6,510.00	6,948.50	6,150.00	1,510.00	800.00
<a href="#">02-40-99-602-4135</a>	PRODUCT SALES-NTEC	1,150.00	652.00	750.00	0.00	650.00	160.00	650.00
<b>Revenue Total:</b>		<b>365,525.00</b>	<b>370,434.13</b>	<b>365,070.00</b>	<b>290,326.29</b>	<b>343,755.00</b>	<b>339,264.77</b>	<b>342,855.00</b>
<b>Expense</b>								
<a href="#">02-40-01-001-5200</a>	GUEST SERVICES-NTEC	31,800.00	32,093.81	32,800.00	33,117.67	32,800.00	33,549.28	38,500.00
<a href="#">02-40-01-001-5300</a>	STAFF APPRECIATION-NTEC	350.00	91.56	350.00	279.36	350.00	286.43	650.00
<a href="#">02-40-01-001-6650</a>	REFUSE COLLECTION-NTEC	850.00	355.98	850.00	1,041.26	850.00	1,210.16	850.00
<a href="#">02-40-01-001-6800</a>	UTILITIES-NTEC	16,000.00	17,653.89	18,000.00	11,952.45	13,500.00	13,760.62	14,580.00
<a href="#">02-40-01-001-7010</a>	OFFICE SUPPLIES-NTEC	500.00	351.62	500.00	205.84	300.00	352.02	450.00
<a href="#">02-40-01-001-7450</a>	SAFETY SUPPLIES-NTEC	200.00	9.18	100.00	0.00	100.00	0.00	0.00
<a href="#">02-40-01-001-9050</a>	OFFICE FURNITURE-NTEC	500.00	0.00	0.00	0.00	0.00	0.00	0.00
<a href="#">02-40-01-220-7120</a>	PROPERTY TAXES-NTEC	10,500.00	9,231.80	10,500.00	9,196.62	10,000.00	9,165.62	10,000.00
<a href="#">02-40-02-001-7040</a>	CUSTODIAL SUPPLIES-NTEC	1,150.00	439.48	600.00	51.09	200.00	23.01	0.00
<a href="#">02-40-02-001-7760</a>	BUILDING REPAIRS-NTEC	6,500.00	4,912.78	9,350.00	2,543.11	4,800.00	7,341.21	13,800.00
<a href="#">02-40-02-001-7780</a>	OFFICE EQUIPMENT REPAIRS-NT...	0.00	-15.18	0.00	0.00	0.00	0.00	0.00
<a href="#">02-40-99-140-5320</a>	PART-TIME WAGES-SPECIAL EVE...	5,133.00	2,657.06	4,200.00	45.00	1,700.00	748.50	3,173.00
<a href="#">02-40-99-140-6110</a>	CONTRACTUAL PROGRAM EXP-S...	200.00	0.00	300.00	750.00	300.00	2,565.00	5,130.00
<a href="#">02-40-99-140-7210</a>	PROGRAM SUPPLIES-SPECIAL EV...	2,765.00	3,092.21	2,515.00	432.85	850.00	277.62	1,100.00
<a href="#">02-40-99-210-5320</a>	PART-TIME WAGES-RIDING LESS...	23,391.00	19,912.95	29,177.00	15,587.22	21,500.00	29,781.56	26,871.00

# NORMANTOWN EQUESTRIAN CENTER WORKSHEET (CONT.)



## Budget Worksheet

For Fiscal: 2021 Period Ending: 12/31/2021

Defined Budgets

		2019 Total Budget	2019 Total Activity	2020 Total Budget	2020 Total Activity	2021 Total Budget	2021 YTD Activity	2022 2022 BUDGET
<a href="#">02-40-99-210-6340</a>	FERRIER SERVICES	6,570.00	5,370.00	6,570.00	6,510.00	6,870.00	7,815.00	9,900.00
<a href="#">02-40-99-210-6350</a>	VETERINARY SERVICES	8,250.00	10,443.90	10,500.00	10,092.14	10,500.00	14,908.92	11,300.00
<a href="#">02-40-99-210-6650</a>	REFUSE COLLECTION-RIDING LES...	8,580.00	7,622.75	5,100.00	4,533.00	6,600.00	5,989.25	6,600.00
<a href="#">02-40-99-210-7210</a>	PROGRAM SUPPLIES-RIDING LES...	39,870.00	44,259.71	43,340.00	31,408.75	38,730.00	32,647.47	50,647.00
<a href="#">02-40-99-210-7220</a>	PROGRAM EQUIPMENT-RIDING ...	1,000.00	1,057.06	1,500.00	391.51	2,000.00	1,435.83	2,000.00
<a href="#">02-40-99-220-5320</a>	PART-TIME WAGES-BOARDING	38,832.00	34,107.29	43,547.00	39,578.16	46,800.00	47,412.65	53,716.00
<a href="#">02-40-99-220-6650</a>	REFUSE COLLECTION-BOARDING	20,020.00	11,971.25	11,900.00	9,723.00	9,900.00	9,325.75	8,580.00
<a href="#">02-40-99-220-7210</a>	PROGRAM SUPPLIES-BOARDING	36,640.00	29,284.72	36,490.00	30,091.76	32,490.00	20,795.26	20,363.00
<a href="#">02-40-99-220-7240</a>	FEE FOR SERVICES-BOARDING	385.00	0.00	100.00	0.00	100.00	0.00	100.00
<a href="#">02-40-99-602-7320</a>	TACK SHOP PRODUCT-NTEC	930.00	888.12	930.00	0.00	460.00	300.00	460.00
<b>Expense Total:</b>		<b>260,916.00</b>	<b>235,791.94</b>	<b>269,219.00</b>	<b>207,530.79</b>	<b>241,700.00</b>	<b>239,691.16</b>	<b>278,770.00</b>
<b>Report Surplus (Deficit):</b>		<b>104,609.00</b>	<b>134,642.19</b>	<b>95,851.00</b>	<b>82,795.50</b>	<b>102,055.00</b>	<b>99,573.61</b>	<b>64,085.00</b>



# OTTAWA STREET POOL

## GENERAL

Ottawa Street Pool is a traditional L-shaped, outdoor pool that includes 25-meter lanes and a diving well with both a low and high diving board.

Ottawa Street Pool re-opened in 2021 after being closed in 2020 due to COVID-19. The 2021 budget was anticipated to be at a net loss of \$49,556, but finished the year with a net loss of \$17,869.

## REVENUES

The 2022 OSP budget revenue was more reflective of the numbers in 2020. The swim lesson program is the primary source of income for Ottawa Street Pool, with budgeting \$52,905 of the \$108,205 which is similar to the past year. The remaining income of \$55,300 budgeted in 2022 consists of season pass sales, daily admissions, and rentals.

## EXPENSES

The 2022 OSP budgeted expenses was higher than the previous year due to increased salaries, trainings, and all hours of operations anticipated to being filled based on good weather conditions. Staff will look at actual wages in 2022 to represent more accurate costs. The main area is to look at is how many hours or not being staffed due to bad weather conditions.

Ottawa Street Pool is projected to be at a net loss of \$38,234 at the end of 2022.



# OTTAWA STREET POOL WORKSHEET



## Budget Worksheet

### Account Summary

For Fiscal: 2021 Period Ending: 12/31/2021

		2019	2019	2020	2020	2021	2021	Defined Budgets
		Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	YTD Activity	2022 BUDGET
<b>Revenue</b>								
<a href="#">02-60-99-135-4090</a>	FACILITY RENTALS-OSP	3,500.00	4,265.00	4,000.00	0.00	3,200.00	3,533.00	3,400.00
<a href="#">02-60-99-601-4186</a>	SWIM LESSON INCOME	41,087.00	42,370.50	53,713.00	340.50	26,456.00	55,968.79	52,905.00
<a href="#">02-60-99-602-4130</a>	CONCESSIONS-OSP	2,500.00	3,987.50	3,000.00	0.00	0.00	0.00	0.00
<a href="#">02-60-99-999-4180</a>	SWIM PASSES	25,000.00	26,803.00	33,000.00	0.00	15,666.00	18,152.00	22,950.00
<a href="#">02-60-99-999-4185</a>	SWIM DAILY ADMISSION	29,000.00	36,523.00	37,000.00	0.00	20,145.00	29,146.00	28,950.00
<b>Revenue Total:</b>		<b>101,087.00</b>	<b>113,949.00</b>	<b>130,713.00</b>	<b>340.50</b>	<b>65,467.00</b>	<b>106,799.79</b>	<b>108,205.00</b>
<b>Expense</b>								
<a href="#">02-60-01-001-5200</a>	GUEST SERVICES-OSP	8,865.00	7,002.80	10,440.00	0.00	6,215.00	4,694.57	7,074.00
<a href="#">02-60-01-001-5320</a>	PART-TIME WAGES-OSP	46,712.00	39,172.37	53,016.00	0.00	44,098.00	35,857.38	51,930.00
<a href="#">02-60-01-001-6050</a>	PROFESSIONAL DEVELOPMENT-...	2,000.00	1,772.25	1,800.00	0.00	2,000.00	2,904.75	5,550.00
<a href="#">02-60-01-001-6800</a>	UTILITIES-OSP	15,500.00	14,151.78	15,900.00	4,146.18	14,500.00	16,188.46	19,030.00
<a href="#">02-60-01-001-7010</a>	OFFICE SUPPLIES-OSP	725.00	586.00	600.00	470.00	350.00	271.18	820.00
<a href="#">02-60-01-001-7300</a>	POOL CHEMICALS	10,000.00	10,101.24	10,500.00	0.00	10,500.00	11,124.43	11,500.00
<a href="#">02-60-01-001-7450</a>	SAFETY SUPPLIES-OSP	950.00	679.25	700.00	82.25	825.00	649.31	875.00
<a href="#">02-60-02-001-7310</a>	POOL SUPPLIES	5,600.00	5,417.43	4,500.00	0.00	3,215.00	2,333.34	3,650.00
<a href="#">02-60-02-001-7760</a>	BUILDING REPAIRS-OSP	1,000.00	1,787.52	5,000.00	227.59	2,000.00	17,863.61	2,000.00
<a href="#">02-60-02-001-7780</a>	EQUIPMENT REPAIRS-OSP	21,000.00	3,678.00	21,000.00	6,195.69	8,950.00	3,911.30	12,495.00
<a href="#">02-60-99-140-7210</a>	PROGRAM SUPPLIES-OSP SPEC E...	800.00	176.88	800.00	0.00	300.00	0.00	300.00
<a href="#">02-60-99-601-5320</a>	PART-TIME WAGES-SWIM LESSO...	24,470.00	21,380.86	31,173.00	35.63	22,070.00	28,870.67	31,215.00
<b>Expense Total:</b>		<b>137,622.00</b>	<b>105,906.38</b>	<b>155,429.00</b>	<b>11,157.34</b>	<b>115,023.00</b>	<b>124,669.00</b>	<b>146,439.00</b>
<b>Report Surplus (Deficit):</b>		<b>-36,535.00</b>	<b>8,042.62</b>	<b>-24,716.00</b>	<b>-10,816.84</b>	<b>-49,556.00</b>	<b>-17,869.21</b>	<b>-38,234.00</b>

Annual Budget 2022



# PRAIRIE ACTIVITY & RECREATION CENTER (PARC)

## GENERAL

The Prairie Activity & Recreation Center (PARC), which opened in January, 2019, is the first recreation center built for the Plainfield Park District. The facility is approximately 40,000 square feet and includes staff offices, registration and fitness counters, four preschool classrooms, one multi-purpose room, a 4,000 square foot fitness center, one aerobic studio, a gymnasium, and an elevated 1/10th of a mile track.

## REVENUES

Staff budgeted \$364,924 in revenue for 2022, which consists of program user fees and service user fees. The two major revenue areas at the facility are: Preschool/ Early Childhood \$257,224 and Fitness Memberships/ Admissions \$64,175.

## EXPENSES

Expenses for PARC are budgeted at \$327,290 which includes part-time staff wages, equipment, repairs, and supplies.

The projected surplus is \$37,634 for 2022.



# PRAIRIE ACTIVITY & RECREATION CENTER (PARC) WORKSHEET



## Budget Worksheet Account Summary

For Fiscal: 2021 Period Ending: 12/31/2021

		2019	2019	2020	2020	2021	2021	Defined Budgets
		Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	YTD Activity	2022 BUDGET
<b>Revenue</b>								
<a href="#">02-70-01-135-4090</a>	FACILITY RENTALS-PARC	9,000.00	25,171.00	20,000.00	13,540.00	13,000.00	26,854.84	22,200.00
<a href="#">02-70-01-602-4130</a>	CONCESSIONS-PARC	3,000.00	1,075.00	1,500.00	946.00	750.00	261.00	300.00
<a href="#">02-70-25-150-4050</a>	PROGRAM REVENUE-GA	228,819.00	250,462.16	230,580.00	122,172.77	110,697.00	219,852.15	214,794.00
<a href="#">02-70-25-160-4050</a>	PROGRAM REVENUE-CHILDCARE	4,500.00	594.00	0.00	0.00	0.00	0.00	0.00
<a href="#">02-70-25-999-4050</a>	PROGRAM REVENUE-EC NON SP...	14,376.00	25,831.90	22,600.00	12,849.75	5,052.00	52,839.51	42,430.00
<a href="#">02-70-30-170-4050</a>	PROGRAM REVENUE-ADULT ATH...	6,300.00	400.00	450.00	-400.00	8,112.00	0.00	0.00
<a href="#">02-70-99-140-4090</a>	FACILITY RENTALS-BIRTHDAY PA...	4,800.00	2,375.00	4,800.00	1,663.00	1,200.00	2,025.00	2,700.00
<a href="#">02-70-99-160-4050</a>	PROGRAM REVENUE-FITNESS	0.00	0.00	0.00	-20.00	800.00	0.00	0.00
<a href="#">02-70-99-160-4180</a>	MEMBER PASSES-FITNESS PIF	201,000.00	104,159.50	87,150.00	37,569.42	43,995.00	51,744.89	50,000.00
<a href="#">02-70-99-160-4182</a>	MEMBER PASSES-TRACK	10,000.00	0.00	8,450.00	3,564.53	3,250.00	5,910.59	4,875.00
<a href="#">02-70-99-160-4183</a>	MEMBER PASSES-GYM	7,200.00	0.00	7,125.00	-717.65	2,375.00	589.82	2,375.00
<a href="#">02-70-99-160-4185</a>	DAILY ADMISSIONS-FITNESS	3,200.00	35,609.50	29,640.00	10,506.00	15,525.00	5,513.00	6,925.00
<a href="#">02-70-99-161-4050</a>	PROGRAM REV-PERSONAL TRAIN...	25,000.00	6,122.00	4,800.00	1,621.20	3,200.00	4,475.20	1,600.00
<a href="#">02-70-99-162-4050</a>	PROGRAM REVENUE-FITNESS CL...	46,200.00	6,994.32	10,950.00	11,185.60	14,640.00	4,696.85	8,325.00
<a href="#">02-70-99-162-4120</a>	CONTRACTUAL PROG REV-FITNE...	4,500.00	0.00	0.00	0.00	0.00	0.00	0.00
<a href="#">02-70-99-999-4120</a>	CONTRACTUAL PROG REV-NON ...	6,240.00	19,606.00	12,320.00	3,495.00	9,660.00	9,441.50	8,400.00
<b>Revenue Total:</b>		<b>574,135.00</b>	<b>478,400.38</b>	<b>440,365.00</b>	<b>217,975.62</b>	<b>232,256.00</b>	<b>384,204.35</b>	<b>364,924.00</b>
<b>Expense</b>								
<a href="#">02-70-01-001-5200</a>	GUEST SERVICES-PARC	55,660.00	47,568.88	45,292.00	11,871.10	0.00	0.00	0.00
<a href="#">02-70-01-001-5201</a>	BUILDING SUPERVISOR	43,582.00	32,250.60	46,774.00	21,415.92	30,682.00	40,563.61	68,925.00
<a href="#">02-70-01-001-5202</a>	MANAGER ON DUTY	6,930.00	14,428.55	9,568.00	4,949.35	0.00	0.00	0.00
<a href="#">02-70-01-001-6150</a>	EQUIPMENT RENTALS-PARC	2,000.00	0.00	0.00	0.00	0.00	0.00	0.00
<a href="#">02-70-01-001-6630</a>	INFORMATION TECHNOLOGY	0.00	0.00	0.00	0.00	0.00	0.00	1,000.00
<a href="#">02-70-01-001-6635</a>	IT RECURRING SERVICES-PARC	0.00	0.00	0.00	302.92	25,956.00	23,703.78	25,980.00
<a href="#">02-70-01-001-6650</a>	REFUSE COLLECTION-PARC	3,000.00	7,383.03	4,800.00	2,043.91	4,800.00	4,192.00	4,200.00
<a href="#">02-70-01-001-6680</a>	CONTRACTUAL SERVICES-PARC B...	0.00	421.00	25,121.00	19,627.00	25,711.00	15,865.51	28,756.00

# PRAIRIE ACTIVITY & RECREATION CENTER (PARC) WORKSHEET (CONT.)



## Budget Worksheet

For Fiscal: 2021 Period Ending: 12/31/2021

		Defined Budgets						
		2019	2019	2020	2020	2021	2021	2022
		Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	YTD Activity	2022 BUDGET
<a href="#">02-70-01-001-6800</a>	UTILITIES-PARC	44,000.00	31,382.43	34,000.00	15,772.87	30,500.00	16,378.56	20,700.00
<a href="#">02-70-01-001-7010</a>	OFFICE SUPPLIES-PARC	6,000.00	4,047.50	6,000.00	2,297.55	2,000.00	1,909.32	2,000.00
<a href="#">02-70-01-001-7040</a>	CUSTODIAL SUPPLIES-PARC	3,600.00	9,251.39	7,120.00	6,556.84	4,000.00	4,399.64	5,000.00
<a href="#">02-70-01-001-7350</a>	STAFF UNIFORMS-PARC	4,500.00	0.00	4,500.00	0.00	750.00	484.00	500.00
<a href="#">02-70-01-001-7780</a>	OFFICE EQUIPMENT REPAIRS-PA...	2,400.00	0.00	0.00	0.00	0.00	0.00	0.00
<a href="#">02-70-01-001-9050</a>	OFFICE FURNITURE-PARC	2,000.00	0.00	2,000.00	0.00	0.00	0.00	0.00
<a href="#">02-70-01-040-6090</a>	MARKETING/ADVERTISING-PARC	13,000.00	7,576.72	13,000.00	0.00	0.00	0.00	0.00
<a href="#">02-70-01-160-5203</a>	FITNESS ATTENDANT	56,500.00	27,847.85	27,170.00	6,853.70	15,300.00	33.69	0.00
<a href="#">02-70-01-602-7320</a>	CONCESSIONS PRODUCT-PARC	2,000.00	0.00	500.00	0.00	0.00	0.00	0.00
<a href="#">02-70-02-001-7760</a>	BUIDING REPAIRS - PARC	0.00	0.00	0.00	0.00	5,720.00	3,220.64	10,600.00
<a href="#">02-70-25-150-5320</a>	PART-TIME WAGES-GA	107,930.00	93,093.67	112,336.00	48,319.63	27,336.00	64,325.91	103,864.00
<a href="#">02-70-25-150-6050</a>	PROFESSIONAL DEVELOPMENT-...	800.00	380.00	1,100.00	0.00	200.00	288.00	900.00
<a href="#">02-70-25-150-6110</a>	CONTRACTUAL PROGRAM EXP-...	900.00	900.00	900.00	0.00	0.00	0.00	0.00
<a href="#">02-70-25-150-7210</a>	PROGRAM SUPPLIES-GA	6,350.00	7,522.66	7,200.00	1,824.69	2,500.00	3,305.87	9,000.00
<a href="#">02-70-25-150-7220</a>	PROGRAM EQUIPMENT-GA	0.00	0.00	1,500.00	0.00	0.00	0.00	0.00
<a href="#">02-70-25-150-7350</a>	STAFF UNIFORMS-GA	200.00	200.00	1,200.00	595.00	750.00	615.00	900.00
<a href="#">02-70-25-160-5320</a>	PART-TIME WAGES-FITNESS	7,800.00	4,840.00	0.00	-175.00	0.00	0.00	0.00
<a href="#">02-70-25-999-5320</a>	PART-TIME WAGES-EC NON SPEC...	5,933.00	6,574.32	11,232.00	4,257.15	1,841.00	13,903.01	12,421.00
<a href="#">02-70-25-999-7210</a>	PROGRAM SUPPLIES-EC NON SP...	950.00	154.56	1,541.00	69.36	210.00	239.62	1,000.00
<a href="#">02-70-25-999-7220</a>	PROGRAM EQUIPMENT-EC NON ...	350.00	0.00	400.00	0.00	0.00	0.00	0.00
<a href="#">02-70-30-170-5320</a>	PART-TIME WAGES-ADULT ATHL...	390.00	0.00	0.00	0.00	0.00	0.00	0.00
<a href="#">02-70-30-170-6040</a>	CONTRACTED PROF SRV-ADULT ...	2,820.00	0.00	0.00	0.00	0.00	0.00	0.00
<a href="#">02-70-30-170-7210</a>	PROGRAM SUPPLIES-ADULT ATH...	920.00	0.00	0.00	0.00	0.00	0.00	0.00
<a href="#">02-70-48-999-5320</a>	PART-TIME WAGES-YOUTH NON ...	888.00	0.00	0.00	0.00	0.00	0.00	0.00
<a href="#">02-70-48-999-6170</a>	ADMISSION FEES-YOUTH NON S...	1,080.00	0.00	0.00	0.00	0.00	0.00	0.00
<a href="#">02-70-48-999-7210</a>	PROGRAM SUPPLIES-YOUTH NO...	100.00	0.00	0.00	0.00	0.00	0.00	0.00
<a href="#">02-70-99-135-5320</a>	PART-TIME WAGES PARC RENTA...	0.00	0.00	0.00	0.00	0.00	0.00	8,340.00
<a href="#">02-70-99-135-7220</a>	PROGRAM EQUIPMENT-FACILITY	0.00	0.00	0.00	0.00	0.00	0.00	3,100.00
<a href="#">02-70-99-140-5320</a>	PART-TIME WAGES-RENTAL B-D...	861.00	588.25	1,175.00	231.00	300.00	288.00	636.00
<a href="#">02-70-99-140-7210</a>	PROG SUPPLIES-RENTAL B-DAY P...	1,608.00	758.00	1,608.00	107.81	500.00	333.50	600.00
<a href="#">02-70-99-160-6040</a>	CONTRACTED PROF SRV-FITNESS	7,400.00	7,202.36	5,000.00	3,363.88	4,755.00	2,195.00	4,755.00

# PRAIRIE ACTIVITY & RECREATION CENTER (PARC) WORKSHEET (CONT.)



## Budget Worksheet

For Fiscal: 2021 Period Ending: 12/31/2021

Defined Budgets

	2019 Total Budget	2019 Total Activity	2020 Total Budget	2020 Total Activity	2021 Total Budget	2021 YTD Activity	2022 2022 BUDGET
<a href="#">02-70-99-160-7210</a>							
PROGRAM SUPPLIES-FITNESS	470.00	2,367.98	470.00	2,484.82	4,582.00	1,413.38	3,462.00
<a href="#">02-70-99-161-5320</a>							
PART-TIME WAGES-PERSONAL T...	20,000.00	2,800.24	3,000.00	1,403.25	548.00	635.25	1,011.00
<a href="#">02-70-99-162-5320</a>							
PART-TIME WAGES-FITNESS CLA...	34,560.00	8,294.08	8,349.00	4,617.20	6,886.00	2,430.78	3,760.00
<a href="#">02-70-99-162-6110</a>							
CONTRACTUAL PROG EXP-FITNE...	2,400.00	2,498.00	2,400.00	0.00	0.00	0.00	0.00
<a href="#">02-70-99-999-6110</a>							
CONTRACTUAL PROG EXP NON S...	4,680.00	12,604.67	9,113.00	6,875.00	6,762.00	6,837.50	5,880.00
<b>Expense Total:</b>	<b>454,562.00</b>	<b>332,936.74</b>	<b>394,369.00</b>	<b>165,664.95</b>	<b>202,589.00</b>	<b>207,561.57</b>	<b>327,290.00</b>
<b>Report Surplus (Deficit):</b>	<b>119,573.00</b>	<b>145,463.64</b>	<b>45,996.00</b>	<b>52,310.67</b>	<b>29,667.00</b>	<b>176,642.78</b>	<b>37,634.00</b>



Annual Budget 2022

# TOTAL RECREATION SUMMARY & DETAIL



## Budget Worksheet Group Summary

For Fiscal: 2021 Period Ending: 12/31/2021

RptCategor...	2019		2020		2021		Defined Budgets
	Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	YTD Activity	2022 BUDGET
<b>Revenue</b>							
401 - PROPERTY TAXES	1,050,000.00	1,044,918.82	1,050,000.00	1,038,797.01	1,300,000.00	1,286,905.90	1,250,000.00
404 - INTEREST INCOME	35,000.00	55,164.14	61,000.00	14,839.22	15,000.00	1,108.90	1,000.00
405 - PROGRAM REVENUE	1,524,391.00	1,381,176.75	1,372,596.00	723,611.39	886,944.00	1,264,849.30	1,226,074.00
409 - RENTAL REVENUE	67,620.00	82,096.50	80,870.00	44,778.00	55,795.00	71,506.34	69,260.00
416 - ADVERTISING REVENUE	25,000.00	13,791.50	12,500.00	9,986.99	15,000.00	22,370.00	15,000.00
450 - OTHER REVENUE	36,800.00	25,384.67	44,650.00	9,059.68	17,400.00	19,347.00	40,950.00
<b>Revenue Total:</b>	<b>2,738,811.00</b>	<b>2,602,532.38</b>	<b>2,621,616.00</b>	<b>1,841,072.29</b>	<b>2,290,139.00</b>	<b>2,666,087.44</b>	<b>2,602,284.00</b>
<b>Expense</b>							
500 - SALARIES & WAGES	1,504,375.00	1,253,270.82	1,448,082.00	1,075,208.95	1,134,311.00	1,171,708.15	1,460,303.00
605 - STAFF DEVELOPMENT	36,434.00	22,690.98	31,859.00	10,615.60	20,409.00	7,629.66	32,509.00
611 - CONTRACTUAL SERVICES	406,220.00	365,758.65	407,922.00	231,792.21	253,652.00	253,955.03	308,031.00
663 - INFORMATION TECHNOLOGY	18,900.00	18,988.84	20,136.00	20,660.07	47,436.00	38,957.98	46,860.00
675 - HEALTH INSURANCE	230,000.00	186,304.13	218,000.00	242,068.38	195,278.00	229,346.08	264,000.00
680 - UTILITIES	93,950.00	77,799.51	81,775.00	43,368.22	69,200.00	57,483.70	66,410.00
701 - MATERIALS, SUPPLIES & EQUIPMENT	260,765.00	208,815.34	245,018.00	113,870.48	148,981.00	141,217.01	212,113.00
770 - MAINTENANCE & REPAIRS	35,600.00	11,884.73	37,350.00	8,966.39	26,470.00	32,445.64	38,895.00
866 - TRANSFER TO OTHER FUNDS	325,000.00	325,000.00	208,000.00	208,000.00	0.00	0.00	1,000,000.00
900 - OTHER EXPENSE	28,330.00	17,555.74	24,930.00	12,302.68	15,210.00	11,067.99	17,860.00
999 - CONTINGENCY	250,000.00	220.74	250,000.00	1,555.60	250,000.00	3,869.11	250,000.00
<b>Expense Total:</b>	<b>3,189,574.00</b>	<b>2,488,289.48</b>	<b>2,973,072.00</b>	<b>1,968,408.58</b>	<b>2,160,947.00</b>	<b>1,947,680.35</b>	<b>3,696,981.00</b>
<b>Report Surplus (Deficit):</b>	<b>-450,763.00</b>	<b>114,242.90</b>	<b>-351,456.00</b>	<b>-127,336.29</b>	<b>129,192.00</b>	<b>718,407.09</b>	<b>-1,094,697.00</b>



# TOTAL RECREATION SUMMARY & DETAIL (CONT.)

## Budget Worksheet Account Summary

For Fiscal: 2021 Period Ending: 12/31/2021

		2019	2019	2020	2020	2021	2021	Defined Budgets
		Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	YTD Activity	2022 BUDGET
<b>Revenue</b>								
<a href="#">02-01-01-001-4010</a>	PROPERTY TAXES - WILL CO.	984,796.00	978,828.88	983,490.00	970,702.34	1,214,795.00	1,200,908.78	1,166,855.00
<a href="#">02-01-01-001-4020</a>	PROPERTY TAXES - KENDALL CO.	65,204.00	66,089.94	66,510.00	68,094.67	85,205.00	85,997.12	83,145.00
<a href="#">02-01-01-001-4040</a>	INTEREST ON INVESTMENTS	35,000.00	55,164.14	61,000.00	14,839.22	15,000.00	1,108.90	1,000.00
<a href="#">02-01-01-001-4080</a>	MISCELLANEOUS INCOME	1,000.00	3,445.17	1,000.00	2,005.00	1,000.00	2,643.00	1,000.00
<a href="#">02-01-01-001-4140</a>	SCHOLARSHIPS	5,000.00	0.00	5,000.00	-91.32	5,000.00	86.00	5,000.00
<a href="#">02-01-01-001-4290</a>	SPONSORSHIPS	15,500.00	10,100.00	25,000.00	5,200.00	10,000.00	16,125.00	15,000.00
<a href="#">02-01-01-040-4160</a>	ADVERTISING SALES-MARKETING	25,000.00	13,791.50	12,500.00	9,986.99	15,000.00	22,370.00	15,000.00
<a href="#">02-25-01-135-4090</a>	FACILITY RENTALS-PTCC	10,000.00	12,712.50	12,350.00	-25.00	6,175.00	7,762.50	7,600.00
<a href="#">02-30-25-999-4050</a>	PROGRAM REVENUE-EC	0.00	0.00	0.00	0.00	0.00	15.00	0.00
<a href="#">02-40-01-135-4090</a>	FACILITY RENTALS-NTEC	30,720.00	29,783.00	30,720.00	28,700.00	30,720.00	29,521.00	33,360.00
<a href="#">02-40-99-140-4050</a>	PROGRAM REVENUE-SPECIAL EV...	15,630.00	17,987.00	17,010.00	2,926.50	6,965.00	4,681.00	8,580.00
<a href="#">02-40-99-140-4090</a>	FACILITY RENTALS-SPECIAL EVEN...	9,600.00	7,790.00	9,000.00	900.00	1,500.00	1,810.00	0.00
<a href="#">02-40-99-140-4120</a>	CONTRACTUAL PROGRAM REV-S...	350.00	100.00	600.00	1,295.00	600.00	2,760.00	5,400.00
<a href="#">02-40-99-210-4050</a>	PROGRAM REVENUE-RIDING LES...	178,465.00	187,727.75	183,240.00	130,937.10	183,970.00	204,145.65	199,365.00
<a href="#">02-40-99-210-4260</a>	SALE OF LESSON HORSE	0.00	0.00	0.00	0.00	0.00	0.00	5,000.00
<a href="#">02-40-99-220-4050</a>	PROGRAM REVENUE-BOARDING	123,640.00	117,251.38	117,240.00	118,619.19	113,200.00	94,677.12	89,700.00
<a href="#">02-40-99-220-4190</a>	FEES FOR SERVICES-BOARDING	5,970.00	9,143.00	6,510.00	6,948.50	6,150.00	1,510.00	800.00
<a href="#">02-40-99-602-4135</a>	PRODUCT SALES-NTEC	1,150.00	652.00	750.00	0.00	650.00	160.00	650.00
<a href="#">02-50-25-999-4050</a>	PROGRAM REVENUE-EC NON SP...	13,998.00	13,220.59	4,224.00	1,721.00	2,112.00	8,690.60	4,800.00
<a href="#">02-50-30-112-4050</a>	PROG REV-ATHLETIC LEAGUES	0.00	0.00	0.00	0.00	3,510.00	4,124.00	7,020.00
<a href="#">02-50-30-115-4050</a>	PROGRAM REVENUE-SOFTBALL	3,480.00	4,780.00	3,480.00	0.00	0.00	0.00	0.00
<a href="#">02-50-30-170-4050</a>	PROGRAM REVENUE-ADULT KIC...	1,650.00	0.00	0.00	0.00	0.00	0.00	0.00
<a href="#">02-50-30-999-4050</a>	PROGRAM REVENUE-ADULT	5,986.00	2,463.00	1,930.00	111.50	1,200.00	760.00	2,760.00
<a href="#">02-50-48-110-4050</a>	PROGRAM REVENUE-BASKETBALL	89,386.00	75,074.94	88,965.00	71,169.21	0.00	0.00	0.00
<a href="#">02-50-48-111-4050</a>	PROG REV-ATHLETIC CLASSES	0.00	0.00	0.00	0.00	29,952.00	71,326.67	71,364.00

# TOTAL RECREATION SUMMARY & DETAIL (CONT.)



## Budget Worksheet

For Fiscal: 2021 Period Ending: 12/31/2021

Defined Budgets

		2019 Total Budget	2019 Total Activity	2020 Total Budget	2020 Total Activity	2021 Total Budget	2021 YTD Activity	2022 2022 BUDGET
<a href="#">02-50-48-112-4050</a>	PROG REV-ATHLETIC LEAGUES	0.00	0.00	0.00	0.00	55,320.00	108,007.84	94,060.00
<a href="#">02-50-48-113-4120</a>	CONTRACTUAL PROG REV-ATHLE...	0.00	0.00	0.00	0.00	68,162.00	58,715.59	50,162.00
<a href="#">02-50-48-145-4050</a>	PROGRAM REVENUE-CAMP	102,800.00	90,393.01	109,470.00	60,549.40	49,575.00	95,909.37	98,090.00
<a href="#">02-50-48-170-4120</a>	CONTRACTUAL PROG REV-YOUT...	83,491.00	96,902.90	81,152.00	31,091.04	0.00	64.00	0.00
<a href="#">02-50-48-999-4120</a>	CONTRACTUAL PROG REV-YOUT...	54,598.00	53,413.01	48,210.00	11,435.87	14,555.00	42,005.48	30,409.00
<a href="#">02-50-90-999-4050</a>	PROGRAM REVENUE-TEEN NON ...	250.00	5.00	325.00	225.00	325.00	200.00	0.00
<a href="#">02-50-95-130-4050</a>	PROGRAM REVENUE-ACTIVE AD...	13,450.00	14,213.37	15,050.00	1,386.90	5,000.00	1,625.00	6,000.00
<a href="#">02-50-95-160-4050</a>	PROGRAM REVENUE-ACTIVE AD...	15,544.00	14,436.36	15,792.00	101.50	7,370.00	918.00	2,880.00
<a href="#">02-50-95-999-4050</a>	PROGRAM REVENUE-ACT ADULT...	6,709.00	7,190.50	7,631.00	1,535.00	5,348.00	4,182.35	9,670.00
<a href="#">02-50-95-999-4120</a>	CONTRACTUAL PROG REV-ACT A...	3,799.00	13,502.16	4,400.00	4,293.00	4,400.00	4,680.00	5,850.00
<a href="#">02-50-99-140-4050</a>	PROGRAM REVENUE-SPECIAL EV...	27,849.00	19,221.00	20,779.00	18,023.16	15,577.00	27,773.94	20,675.00
<a href="#">02-50-99-165-4130</a>	CONCESSIONS-PATRIOTIC PICNIC	2,650.00	2,089.00	2,400.00	0.00	0.00	72.00	2,000.00
<a href="#">02-50-99-165-4290</a>	SPONSORSHIPS-PATRIOTIC PICNIC	6,000.00	4,036.00	6,000.00	1,000.00	0.00	0.00	12,000.00
<a href="#">02-50-99-200-4050</a>	PROGRAM REVENUE-DANCE	124,924.00	88,675.90	108,810.00	59,075.40	34,080.00	69,747.39	73,960.00
<a href="#">02-60-99-135-4090</a>	FACILITY RENTALS-OSP	3,500.00	4,265.00	4,000.00	0.00	3,200.00	3,533.00	3,400.00
<a href="#">02-60-99-601-4186</a>	SWIM LESSON INCOME	41,087.00	42,370.50	53,713.00	340.50	26,456.00	55,968.79	52,905.00
<a href="#">02-60-99-602-4130</a>	CONCESSIONS-OSP	2,500.00	3,987.50	3,000.00	0.00	0.00	0.00	0.00
<a href="#">02-60-99-999-4180</a>	SWIM PASSES	25,000.00	26,803.00	33,000.00	0.00	15,666.00	18,152.00	22,950.00
<a href="#">02-60-99-999-4185</a>	SWIM DAILY ADMISSION	29,000.00	36,523.00	37,000.00	0.00	20,145.00	29,146.00	28,950.00
<a href="#">02-70-01-135-4090</a>	FACILITY RENTALS-PARC	9,000.00	25,171.00	20,000.00	13,540.00	13,000.00	26,854.84	22,200.00
<a href="#">02-70-01-602-4130</a>	CONCESSIONS-PARC	3,000.00	1,075.00	1,500.00	946.00	750.00	261.00	300.00
<a href="#">02-70-25-150-4050</a>	PROGRAM REVENUE-GA	228,819.00	250,462.16	230,580.00	122,172.77	110,697.00	219,852.15	214,794.00
<a href="#">02-70-25-160-4050</a>	PROGRAM REVENUE-CHILDCARE	4,500.00	594.00	0.00	0.00	0.00	0.00	0.00
<a href="#">02-70-25-999-4050</a>	PROGRAM REVENUE-EC NON SP...	14,376.00	25,831.90	22,600.00	12,849.75	5,052.00	52,839.51	42,430.00
<a href="#">02-70-30-170-4050</a>	PROGRAM REVENUE-ADULT ATH...	6,300.00	400.00	450.00	-400.00	8,112.00	0.00	0.00
<a href="#">02-70-99-140-4090</a>	FACILITY RENTALS-BIRTHDAY PA...	4,800.00	2,375.00	4,800.00	1,663.00	1,200.00	2,025.00	2,700.00
<a href="#">02-70-99-160-4050</a>	PROGRAM REVENUE-FITNESS	0.00	0.00	0.00	-20.00	800.00	0.00	0.00
<a href="#">02-70-99-160-4180</a>	MEMBER PASSES-FITNESS PIF	201,000.00	104,159.50	87,150.00	37,569.42	43,995.00	51,744.89	50,000.00
<a href="#">02-70-99-160-4182</a>	MEMBER PASSES-TRACK	10,000.00	0.00	8,450.00	3,564.53	3,250.00	5,910.59	4,875.00
<a href="#">02-70-99-160-4183</a>	MEMBER PASSES-GYM	7,200.00	0.00	7,125.00	-717.65	2,375.00	589.82	2,375.00
<a href="#">02-70-99-160-4185</a>	DAILY ADMISSIONS-FITNESS	3,200.00	35,609.50	29,640.00	10,506.00	15,525.00	5,513.00	6,925.00

# TOTAL RECREATION SUMMARY & DETAIL (CONT.)



## Budget Worksheet

For Fiscal: 2021 Period Ending: 12/31/2021

Defined Budgets

		2019 Total Budget	2019 Total Activity	2020 Total Budget	2020 Total Activity	2021 Total Budget	2021 YTD Activity	2022 2022 BUDGET
<a href="#">02-70-99-161-4050</a>	PROGRAM REV-PERSONAL TRAIN...	25,000.00	6,122.00	4,800.00	1,621.20	3,200.00	4,475.20	1,600.00
<a href="#">02-70-99-162-4050</a>	PROGRAM REVENUE-FITNESS CL...	46,200.00	6,994.32	10,950.00	11,185.60	14,640.00	4,696.85	8,325.00
<a href="#">02-70-99-162-4120</a>	CONTRACTUAL PROG REV-FITNE...	4,500.00	0.00	0.00	0.00	0.00	0.00	0.00
<a href="#">02-70-99-999-4120</a>	CONTRACTUAL PROG REV-NON ...	6,240.00	19,606.00	12,320.00	3,495.00	9,660.00	9,441.50	8,400.00
	<b>Revenue Total:</b>	<b>2,738,811.00</b>	<b>2,602,532.38</b>	<b>2,621,616.00</b>	<b>1,841,072.29</b>	<b>2,290,139.00</b>	<b>2,666,087.44</b>	<b>2,602,284.00</b>
<b>Expense</b>								
<a href="#">02-01-01-001-5010</a>	EXECUTIVE DIRECTOR	69,363.00	70,717.97	72,817.00	74,417.41	75,901.00	79,739.81	78,657.00
<a href="#">02-01-01-001-5040</a>	DIRECTOR OF MARKETING/CO...	0.00	0.00	0.00	0.00	0.00	2,692.00	91,300.00
<a href="#">02-01-01-001-5050</a>	DEPUTY DIRECTOR - FIN, HR & IT	46,932.00	50,048.81	51,340.00	53,286.76	52,880.00	55,949.41	55,000.00
<a href="#">02-01-01-001-5070</a>	DIRECTOR OF RECREATION	79,381.00	43,043.42	71,028.00	73,208.69	73,148.00	77,401.40	76,100.00
<a href="#">02-01-01-001-5080</a>	MARKETING MANAGER	20,500.00	25,273.25	47,500.00	52,392.14	47,500.00	38,611.55	55,000.00
<a href="#">02-01-01-001-5120</a>	GUEST SERVICES SUPERVISOR	40,000.00	43,357.11	41,205.00	44,791.91	44,429.00	43,830.87	46,000.00
<a href="#">02-01-01-001-5170</a>	REC MGR-FACILITIES	68,300.00	58,455.08	53,300.00	53,707.88	53,300.00	54,768.66	55,420.00
<a href="#">02-01-01-001-5180</a>	REC MGR-ADULT SERVICES	28,804.00	30,132.30	29,668.00	37,989.23	30,558.00	37,904.76	36,429.00
<a href="#">02-01-01-001-5190</a>	REC MGR/EARLY CHILDHOOD & ...	55,668.00	57,558.57	57,338.00	59,512.51	59,358.00	61,906.65	60,237.00
<a href="#">02-01-01-001-5210</a>	REC MGR/GENERAL PROGRAMS	57,162.00	59,102.49	58,876.00	61,109.36	60,643.00	65,340.50	0.00
<a href="#">02-01-01-001-5220</a>	COMMUNITY ENGAGEMENT MA...	60,481.00	48,462.12	53,000.00	53,407.67	53,000.00	50,098.02	55,000.00
<a href="#">02-01-01-001-5230</a>	REC SUPERVISOR-SPECIAL EVENTS	0.00	0.00	0.00	0.00	0.00	0.00	41,000.00
<a href="#">02-01-01-001-5235</a>	REC MGR-ATHLETICS	39,300.00	46,752.29	54,000.00	55,648.98	55,378.00	58,261.96	56,460.00
<a href="#">02-01-01-001-5240</a>	REC SUPERVISOR- DANCE	41,128.00	41,022.87	42,349.00	43,954.28	43,618.00	45,735.92	44,491.00
<a href="#">02-01-01-001-5245</a>	REC SUPERVISOR-FITNESS	48,000.00	43,904.90	41,000.00	42,290.80	41,820.00	15,441.08	41,000.00
<a href="#">02-01-01-001-5280</a>	HUMAN RESOURCES MANAGER	32,752.00	33,606.60	33,735.00	35,013.70	34,747.00	35,292.55	30,000.00
<a href="#">02-01-01-001-5290</a>	WAGE INCREASES	21,502.00	0.00	23,502.00	0.00	17,000.00	0.00	26,171.00
<a href="#">02-01-01-001-5300</a>	STAFF APPRECIATION	3,700.00	1,308.46	3,700.00	816.61	2,000.00	803.78	1,500.00
<a href="#">02-01-01-001-5330</a>	REC MGR-EQUINE SERVICES	57,999.00	59,958.67	59,730.00	61,983.64	61,513.00	65,085.14	68,000.00
<a href="#">02-01-01-001-6050</a>	PROFESSIONAL DEVELOPMENT	24,375.00	13,377.81	19,800.00	7,873.80	11,250.00	1,351.00	18,950.00
<a href="#">02-01-01-001-6060</a>	MEMBERSHIPS & DUES	4,359.00	5,344.00	4,359.00	1,362.54	3,859.00	1,958.00	4,209.00
<a href="#">02-01-01-001-6240</a>	PROFESSIONAL TRAVEL EXPENSES	750.00	416.90	750.00	283.29	750.00	37.70	750.00
<a href="#">02-01-01-001-6270</a>	CREDIT CARD PROCESSING	20,000.00	29,441.38	28,000.00	24,163.95	23,000.00	32,865.60	23,000.00
<a href="#">02-01-01-001-6360</a>	COMMUNITY RELATIONS-GIFT C...	500.00	500.00	500.00	119.00	500.00	0.00	500.00
<a href="#">02-01-01-001-6630</a>	INFORMATION TECHNOLOGY	10,976.00	10,299.53	14,980.00	13,678.56	16,000.00	15,686.11	14,900.00

# TOTAL RECREATION SUMMARY & DETAIL (CONT.)



## Budget Worksheet

For Fiscal: 2021 Period Ending: 12/31/2021

Defined Budgets

		2019 Total Budget	2019 Total Activity	2020 Total Budget	2020 Total Activity	2021 Total Budget	2021 YTD Activity	2022 2022 BUDGET
<a href="#">02-01-01-001-6635</a>	IT RECURRING SERVICES	18,900.00	18,988.84	20,136.00	20,357.15	21,480.00	15,254.20	20,880.00
<a href="#">02-01-01-001-6750</a>	HEALTH, LIFE & DENTAL INSURA...	230,000.00	186,304.13	218,000.00	242,068.38	195,278.00	229,346.08	264,000.00
<a href="#">02-01-01-001-7010</a>	OFFICE SUPPLIES	5,500.00	474.74	0.00	0.00	0.00	194.32	0.00
<a href="#">02-01-01-001-7050</a>	POSTAGE	3,000.00	508.00	3,000.00	1,323.63	1,500.00	0.00	1,000.00
<a href="#">02-01-01-001-7350</a>	STAFF UNIFORMS	7,900.00	6,803.46	5,000.00	2,241.17	3,250.00	503.37	3,500.00
<a href="#">02-01-01-001-7450</a>	SAFETY SUPPLIES	3,000.00	805.97	3,000.00	0.00	3,000.00	252.91	3,000.00
<a href="#">02-01-01-001-8600</a>	TRANSFER TO OTHER FUNDS	325,000.00	325,000.00	208,000.00	208,000.00	0.00	0.00	1,000,000.00
<a href="#">02-01-01-001-9990</a>	CONTINGENCY	250,000.00	220.74	250,000.00	1,555.60	250,000.00	3,869.11	250,000.00
<a href="#">02-01-01-040-5320</a>	PART-TIME WAGES	0.00	0.00	4,000.00	351.00	500.00	25.00	500.00
<a href="#">02-01-01-040-6070</a>	MARKETING/PRINTING	74,075.00	69,259.35	67,275.00	54,701.87	39,874.00	41,645.78	56,181.00
<a href="#">02-01-01-040-6090</a>	MARKETING/ADVERTISING	35,000.00	34,793.85	30,570.00	11,616.02	8,083.00	1,148.98	15,533.00
<a href="#">02-01-01-040-6290</a>	VOLUNTEER/SPONSOR RECOGNI...	2,300.00	432.36	2,300.00	269.89	0.00	0.00	2,500.00
<a href="#">02-01-01-040-6630</a>	INFORMATION TECHNOLOGY-M...	6,050.00	2,459.24	10,540.00	9,739.70	6,095.00	5,822.69	4,495.00
<a href="#">02-01-01-040-7270</a>	MARKETING DEPT. SUPPLIES	20,540.00	8,409.22	15,756.00	3,348.93	3,221.00	2,863.28	8,191.00
<a href="#">02-20-01-001-5200</a>	GUEST SERVICES-RAC	33,804.00	30,771.56	29,540.00	12,692.75	12,550.00	8,827.77	10,752.00
<a href="#">02-20-01-001-6800</a>	UTILITIES-RAC	2,200.00	2,271.98	2,500.00	1,953.03	1,700.00	1,580.90	1,610.00
<a href="#">02-25-01-001-5320</a>	PART-TIME WAGES-PTCC	14,500.00	14,466.62	8,318.00	2,134.91	2,800.00	0.00	2,800.00
<a href="#">02-25-01-001-6800</a>	UTILITIES-PTCC	10,750.00	7,909.32	5,375.00	5,379.12	4,100.00	4,555.36	5,440.00
<a href="#">02-25-01-001-7010</a>	OFFICE SUPPLIES-PTCC	1,500.00	226.00	1,000.00	176.24	800.00	510.24	400.00
<a href="#">02-25-01-001-7760</a>	BUILDING REPAIRS-PTCC	200.00	39.99	1,000.00	0.00	5,000.00	108.88	0.00
<a href="#">02-25-01-135-5320</a>	PART-TIME WAGES-PTCC RENTA...	3,750.00	4,061.34	4,550.00	959.89	1,853.00	1,840.06	1,680.00
<a href="#">02-25-02-001-7040</a>	CUSTODIAL SUPPLIES-PTCC	300.00	67.49	0.00	0.00	0.00	0.00	0.00
<a href="#">02-30-25-150-7210</a>	PROGRAM SUPPLIES-GA	0.00	8.56	0.00	0.00	0.00	0.00	0.00
<a href="#">02-35-01-001-5200</a>	GUEST SERVICES-STREAMS	19,000.00	13,272.90	26,040.00	4,499.42	3,648.00	1,235.50	6,384.00
<a href="#">02-35-01-001-6800</a>	UTILITIES-STREAMS	5,500.00	4,430.11	6,000.00	4,164.57	4,900.00	5,019.80	5,050.00
<a href="#">02-35-01-001-9050</a>	OFFICE FURNITURE-STREAMS	500.00	0.00	500.00	0.00	0.00	0.00	0.00
<a href="#">02-35-02-001-7040</a>	CUSTODIAL SUPPLIES-STREAMS	250.00	0.00	0.00	0.00	0.00	0.00	0.00
<a href="#">02-35-02-001-7760</a>	BUILDING REPAIRS-STREAMS	4,500.00	1,481.62	1,000.00	0.00	0.00	0.00	0.00
<a href="#">02-40-01-001-5200</a>	GUEST SERVICES-NTEC	31,800.00	32,093.81	32,800.00	33,117.67	32,800.00	33,549.28	38,500.00
<a href="#">02-40-01-001-5300</a>	STAFF APPRECIATION-NTEC	350.00	91.56	350.00	279.36	350.00	286.43	650.00
<a href="#">02-40-01-001-6650</a>	REFUSE COLLECTION-NTEC	850.00	355.98	850.00	1,041.26	850.00	1,210.16	850.00



# TOTAL RECREATION SUMMARY & DETAIL (CONT.)

Budget Worksheet

For Fiscal: 2021 Period Ending: 12/31/2021

Defined Budgets

		2019 Total Budget	2019 Total Activity	2020 Total Budget	2020 Total Activity	2021 Total Budget	2021 YTD Activity	2022 2022 BUDGET
<a href="#">02-40-01-001-6800</a>	UTILITIES-NTEC	16,000.00	17,653.89	18,000.00	11,952.45	13,500.00	13,760.62	14,580.00
<a href="#">02-40-01-001-7010</a>	OFFICE SUPPLIES-NTEC	500.00	351.62	500.00	205.84	300.00	352.02	450.00
<a href="#">02-40-01-001-7450</a>	SAFETY SUPPLIES-NTEC	200.00	9.18	100.00	0.00	100.00	0.00	0.00
<a href="#">02-40-01-001-9050</a>	OFFICE FURNITURE-NTEC	500.00	0.00	0.00	0.00	0.00	0.00	0.00
<a href="#">02-40-01-220-7120</a>	PROPERTY TAXES-NTEC	10,500.00	9,231.80	10,500.00	9,196.62	10,000.00	9,165.62	10,000.00
<a href="#">02-40-02-001-7040</a>	CUSTODIAL SUPPLIES-NTEC	1,150.00	439.48	600.00	51.09	200.00	23.01	0.00
<a href="#">02-40-02-001-7760</a>	BUILDING REPAIRS-NTEC	6,500.00	4,912.78	9,350.00	2,543.11	4,800.00	7,341.21	13,800.00
<a href="#">02-40-02-001-7780</a>	OFFICE EQUIPMENT REPAIRS-NT...	0.00	-15.18	0.00	0.00	0.00	0.00	0.00
<a href="#">02-40-99-140-5320</a>	PART-TIME WAGES-SPECIAL EVE...	5,133.00	2,657.06	4,200.00	45.00	1,700.00	748.50	3,173.00
<a href="#">02-40-99-140-6110</a>	CONTRACTUAL PROGRAM EXP-S...	200.00	0.00	300.00	750.00	300.00	2,565.00	5,130.00
<a href="#">02-40-99-140-7210</a>	PROGRAM SUPPLIES-SPECIAL EV...	2,765.00	3,092.21	2,515.00	432.85	850.00	277.62	1,100.00
<a href="#">02-40-99-210-5320</a>	PART-TIME WAGES-RIDING LESS...	23,391.00	19,912.95	29,177.00	15,587.22	21,500.00	29,781.56	26,871.00
<a href="#">02-40-99-210-6340</a>	FERRIER SERVICES	6,570.00	5,370.00	6,570.00	6,510.00	6,870.00	7,815.00	9,900.00
<a href="#">02-40-99-210-6350</a>	VETERINARY SERVICES	8,250.00	10,443.90	10,500.00	10,092.14	10,500.00	14,908.92	11,300.00
<a href="#">02-40-99-210-6650</a>	REFUSE COLLECTION-RIDING LES...	8,580.00	7,622.75	5,100.00	4,533.00	6,600.00	5,989.25	6,600.00
<a href="#">02-40-99-210-7210</a>	PROGRAM SUPPLIES-RIDING LES...	39,870.00	44,259.71	43,340.00	31,408.75	38,730.00	32,647.47	50,647.00
<a href="#">02-40-99-210-7220</a>	PROGRAM EQUIPMENT-RIDING ...	1,000.00	1,057.06	1,500.00	391.51	2,000.00	1,435.83	2,000.00
<a href="#">02-40-99-220-5320</a>	PART-TIME WAGES-BOARDING	38,832.00	34,107.29	43,547.00	39,578.16	46,800.00	47,412.65	53,716.00
<a href="#">02-40-99-220-6650</a>	REFUSE COLLECTION-BOARDING	20,020.00	11,971.25	11,900.00	9,723.00	9,900.00	9,325.75	8,580.00
<a href="#">02-40-99-220-7210</a>	PROGRAM SUPPLIES-BOARDING	36,640.00	29,284.72	36,490.00	30,091.76	32,490.00	20,795.26	20,363.00
<a href="#">02-40-99-220-7240</a>	FEE FOR SERVICES-BOARDING	385.00	0.00	100.00	0.00	100.00	0.00	100.00
<a href="#">02-40-99-602-7320</a>	TACK SHOP PRODUCT-NTEC	930.00	888.12	930.00	0.00	460.00	300.00	460.00
<a href="#">02-50-25-150-5320</a>	PART-TIME WAGES-GA NON SPE...	8,940.00	6,260.84	0.00	0.00	0.00	0.00	0.00
<a href="#">02-50-25-150-6050</a>	PROFESSIONAL DEV-GA NON SP...	100.00	0.00	0.00	0.00	0.00	0.00	0.00
<a href="#">02-50-25-999-5320</a>	PART-TIME WAGES-EC NON SPEC...	5,778.00	2,541.75	1,100.00	41.50	0.00	504.77	2,022.00
<a href="#">02-50-25-999-7210</a>	PROGRAM SUPPLIES-EC NON SP...	885.00	989.40	535.00	746.18	400.00	2,232.04	840.00
<a href="#">02-50-25-999-7220</a>	PROGRAM EQUIPMENT-EC NON ...	435.00	9.35	135.00	31.58	50.00	24.88	100.00
<a href="#">02-50-30-112-5320</a>	PART-TIME WAGES-ATHLETIC LE...	0.00	0.00	0.00	0.00	624.00	950.04	1,496.00
<a href="#">02-50-30-112-6040</a>	CONTRACTED PROF SRV-ATHLET...	0.00	0.00	0.00	0.00	1,050.00	1,418.00	3,040.00
<a href="#">02-50-30-112-7210</a>	PROG SUPPLIES-ATHLETIC LEAG...	0.00	0.00	0.00	0.00	950.00	150.00	1,532.00
<a href="#">02-50-30-115-5320</a>	PART-TIME WAGES-SOFTBALL	350.00	490.00	468.00	0.00	0.00	0.00	0.00

Annual Budget 2022



# TOTAL RECREATION SUMMARY & DETAIL (CONT.)



## Budget Worksheet

For Fiscal: 2021 Period Ending: 12/31/2021

Defined Budgets

		2019	2019	2020	2020	2021	2021	2022
		Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	YTD Activity	2022 BUDGET
<a href="#">02-50-30-115-6040</a>	CONTRACTED PROF SRV-SOFTBA...	1,129.00	1,585.75	1,050.00	0.00	0.00	0.00	0.00
<a href="#">02-50-30-115-7210</a>	PROGRAM SUPPLIES-SOFTBALL	700.00	160.00	600.00	0.00	0.00	0.00	0.00
<a href="#">02-50-30-160-5320</a>	PART-TIME WAGES-FITNESS	0.00	0.00	0.00	0.00	0.00	0.00	2,160.00
<a href="#">02-50-30-170-5320</a>	PART-TIME WAGES-ADULT KICK...	300.00	0.00	0.00	0.00	0.00	0.00	0.00
<a href="#">02-50-30-170-6040</a>	CONTRACTED PROF SRV-ADULT K...	440.00	0.00	0.00	0.00	0.00	0.00	0.00
<a href="#">02-50-30-170-7210</a>	PROGRAM SUPPLIES-ADULT KIC...	440.00	0.00	0.00	0.00	0.00	0.00	0.00
<a href="#">02-50-30-999-5320</a>	PART-TIME WAGES-ADULT	5,725.00	1,672.98	1,638.00	275.00	1,003.00	588.00	1,651.00
<a href="#">02-50-48-110-5320</a>	PART-TIME WAGES-BASKETBALL	7,000.00	4,360.00	6,100.00	5,262.00	0.00	0.00	0.00
<a href="#">02-50-48-110-6040</a>	CONTRACTED PROF SRV-BASKET...	15,930.00	12,800.00	15,000.00	14,235.00	0.00	0.00	0.00
<a href="#">02-50-48-110-6155</a>	OUTSIDE FACILITY RENTALS-BAS...	10,595.00	48.00	7,000.00	0.00	0.00	0.00	0.00
<a href="#">02-50-48-110-7210</a>	PROGRAM SUPPLIES-BASKETBALL	16,945.00	10,551.88	16,945.00	5,585.81	0.00	0.00	0.00
<a href="#">02-50-48-110-7220</a>	PROGRAM EQUIPMENT-BASKET...	1,050.00	56.87	750.00	0.00	0.00	0.00	0.00
<a href="#">02-50-48-111-5320</a>	PART-TIME WAGES-ATHLETIC CL...	0.00	0.00	0.00	0.00	8,540.00	14,822.79	29,238.00
<a href="#">02-50-48-111-7210</a>	PROG SUPPLIES-ATHLETIC CLASS...	0.00	0.00	0.00	0.00	1,200.00	486.54	3,910.00
<a href="#">02-50-48-112-5320</a>	PART-TIME WAGES-ATHLETIC LE...	0.00	0.00	0.00	0.00	7,392.00	3,318.91	11,056.00
<a href="#">02-50-48-112-6040</a>	CONTRACTED PROF SRV-ATHLET...	0.00	0.00	0.00	0.00	12,240.00	0.00	18,000.00
<a href="#">02-50-48-112-7210</a>	PROG SUPPLIES-ATHLETIC LEAG...	0.00	0.00	0.00	0.00	12,356.00	22,172.64	18,082.00
<a href="#">02-50-48-113-6110</a>	CONTRACTUAL PROG EXP-ATHLE...	0.00	0.00	0.00	0.00	38,896.00	44,902.90	35,113.00
<a href="#">02-50-48-145-5320</a>	PART-TIME WAGES-CAMP	35,071.00	29,284.09	52,315.00	36,169.57	22,040.00	38,673.15	47,263.00
<a href="#">02-50-48-145-6170</a>	ADMISSION FEES-CAMP	14,650.00	13,359.59	18,250.00	203.00	8,625.00	3,470.41	10,450.00
<a href="#">02-50-48-145-6180</a>	TRANSPORTATION FEES-CAMP	3,200.00	2,406.00	3,200.00	0.00	3,000.00	0.00	3,000.00
<a href="#">02-50-48-145-7210</a>	PROGRAM SUPPLIES-CAMP	3,589.00	2,197.43	3,645.00	2,024.99	1,500.00	2,630.69	3,130.00
<a href="#">02-50-48-170-5320</a>	PART-TIME WAGES-YOUTH ATHL...	11,880.00	9,642.00	17,544.00	5,532.20	0.00	2,771.80	0.00
<a href="#">02-50-48-170-6110</a>	CONTRACTUAL PROG EXP-YOUTH...	64,274.00	56,298.70	60,933.00	20,065.42	0.00	0.00	0.00
<a href="#">02-50-48-170-7210</a>	PROGRAM SUPPLIES-YOUTH ATH...	14,960.00	4,580.96	13,326.00	1,480.57	0.00	0.00	0.00
<a href="#">02-50-48-999-6110</a>	CONTRACTUAL PROG EXP-YOUTH...	26,553.00	33,556.00	32,040.00	11,906.46	9,796.00	26,896.95	21,518.00
<a href="#">02-50-90-999-5320</a>	PART-TIME WAGES-TEEN NON S...	50.00	0.00	70.00	0.00	36.00	0.00	0.00
<a href="#">02-50-90-999-7210</a>	PROGRAM SUPPLIES-TEEN NON ...	20.00	0.00	20.00	0.00	20.00	0.00	0.00
<a href="#">02-50-95-130-6170</a>	ADMISSION FEES-ACTIVE ADULT ...	7,700.00	8,377.72	7,525.00	1,251.60	2,115.00	693.60	3,000.00
<a href="#">02-50-95-130-6180</a>	TRANSPORTATION FEES-ACTIVE ...	3,250.00	3,610.76	3,450.00	0.00	1,600.00	700.00	2,100.00
<a href="#">02-50-95-160-5320</a>	PART-TIME WAGES-ACTIVE ADU...	15,271.00	3,833.63	9,063.00	1,060.95	1,712.00	52.75	1,800.00

# TOTAL RECREATION SUMMARY & DETAIL (CONT.)



Budget Worksheet

For Fiscal: 2021 Period Ending: 12/31/2021

Defined Budgets

		2019 Total Budget	2019 Total Activity	2020 Total Budget	2020 Total Activity	2021 Total Budget	2021 YTD Activity	2022 2022 BUDGET
<a href="#">02-50-95-999-6110</a>	CONTRACTUAL PROG EXP-ACT A...	20,303.00	7,707.12	3,520.00	3,276.00	3,520.00	3,660.00	3,900.00
<a href="#">02-50-95-999-7210</a>	PROG SUPPLIES-ACTIVE ADULT ...	6,567.00	5,620.85	7,224.00	1,461.18	4,749.00	3,736.09	8,020.00
<a href="#">02-50-99-140-5320</a>	PART-TIME WAGES-SPECIAL EVE...	1,812.00	1,237.51	1,578.00	182.87	0.00	0.00	0.00
<a href="#">02-50-99-140-6040</a>	CONTRACTED PROFSRV-SPECIAL ...	5,560.00	1,256.00	4,535.00	2,276.44	2,110.00	4,139.92	2,000.00
<a href="#">02-50-99-140-7210</a>	PROGRAM SUPPLIES-SPECIAL EV...	15,336.00	11,913.94	10,448.00	7,779.45	7,408.00	12,144.25	17,186.00
<a href="#">02-50-99-140-7220</a>	PROGRAM EQUIPMENT-SPECIAL ...	5,075.00	7,774.87	3,250.00	1,656.74	2,750.00	5,498.01	1,750.00
<a href="#">02-50-99-165-5320</a>	PART-TIME WAGES-PATRIOTIC P...	100.00	0.00	100.00	0.00	0.00	0.00	0.00
<a href="#">02-50-99-165-6110</a>	CONTRACTUAL PROG EXP-PATRI...	2,400.00	2,300.00	2,400.00	0.00	0.00	0.00	2,500.00
<a href="#">02-50-99-165-6150</a>	EQUIPMENT RENTALS-PATRIOTIC...	1,500.00	1,350.00	1,500.00	0.00	0.00	0.00	1,750.00
<a href="#">02-50-99-165-6280</a>	FIREWORKS	17,000.00	17,000.00	17,000.00	0.00	0.00	0.00	18,200.00
<a href="#">02-50-99-165-7210</a>	PROGRAM SUPPLIES-PATRIOTIC ...	200.00	313.80	250.00	0.00	0.00	0.00	250.00
<a href="#">02-50-99-200-5320</a>	PART-TIME WAGES-DANCE	53,535.00	25,365.57	26,021.00	11,224.95	8,744.00	6,942.47	13,800.00
<a href="#">02-50-99-200-7210</a>	PROGRAM SUPPLIES-DANCE	19,925.00	17,589.14	17,650.00	11,780.06	5,425.00	6,810.32	10,655.00
<a href="#">02-60-01-001-5200</a>	GUEST SERVICES-OSP	8,865.00	7,002.80	10,440.00	0.00	6,215.00	4,694.57	7,074.00
<a href="#">02-60-01-001-5320</a>	PART-TIME WAGES-OSP	46,712.00	39,172.37	53,016.00	0.00	44,098.00	35,857.38	51,930.00
<a href="#">02-60-01-001-6050</a>	PROFESSIONAL DEVELOPMENT-...	2,000.00	1,772.25	1,800.00	0.00	2,000.00	2,904.75	5,550.00
<a href="#">02-60-01-001-6800</a>	UTILITIES-OSP	15,500.00	14,151.78	15,900.00	4,146.18	14,500.00	16,188.46	19,030.00
<a href="#">02-60-01-001-7010</a>	OFFICE SUPPLIES-OSP	725.00	586.00	600.00	470.00	350.00	271.18	820.00
<a href="#">02-60-01-001-7300</a>	POOL CHEMICALS	10,000.00	10,101.24	10,500.00	0.00	10,500.00	11,124.43	11,500.00
<a href="#">02-60-01-001-7450</a>	SAFETY SUPPLIES-OSP	950.00	679.25	700.00	82.25	825.00	649.31	875.00
<a href="#">02-60-02-001-7310</a>	POOL SUPPLIES	5,600.00	5,417.43	4,500.00	0.00	3,215.00	2,333.34	3,650.00
<a href="#">02-60-02-001-7760</a>	BUILDING REPAIRS-OSP	1,000.00	1,787.52	5,000.00	227.59	2,000.00	17,863.61	2,000.00
<a href="#">02-60-02-001-7780</a>	EQUIPMENT REPAIRS-OSP	21,000.00	3,678.00	21,000.00	6,195.69	8,950.00	3,911.30	12,495.00
<a href="#">02-60-99-140-7210</a>	PROGRAM SUPPLIES-OSP SPEC E...	800.00	176.88	800.00	0.00	300.00	0.00	300.00
<a href="#">02-60-99-601-5320</a>	PART-TIME WAGES-SWIM LESSO...	24,470.00	21,380.86	31,173.00	35.63	22,070.00	28,870.67	31,215.00
<a href="#">02-70-01-001-5200</a>	GUEST SERVICES-PARC	55,660.00	47,568.88	45,292.00	11,871.10	0.00	0.00	0.00
<a href="#">02-70-01-001-5201</a>	BUILDING SUPERVISOR	43,582.00	32,250.60	46,774.00	21,415.92	30,682.00	40,563.61	68,925.00
<a href="#">02-70-01-001-5202</a>	MANAGER ON DUTY	6,930.00	14,428.55	9,568.00	4,949.35	0.00	0.00	0.00
<a href="#">02-70-01-001-6150</a>	EQUIPMENT RENTALS-PARC	2,000.00	0.00	0.00	0.00	0.00	0.00	0.00
<a href="#">02-70-01-001-6630</a>	INFORMATION TECHNOLOGY	0.00	0.00	0.00	0.00	0.00	0.00	1,000.00
<a href="#">02-70-01-001-6635</a>	IT RECURRING SERVICES-PARC	0.00	0.00	0.00	302.92	25,956.00	23,703.78	25,980.00



# TOTAL RECREATION SUMMARY & DETAIL (CONT.)

Budget Worksheet

For Fiscal: 2021 Period Ending: 12/31/2021

		Defined Budgets						
		2019 Total Budget	2019 Total Activity	2020 Total Budget	2020 Total Activity	2021 Total Budget	2021 YTD Activity	2022 2022 BUDGET
<a href="#">02-70-01-001-6650</a>	REFUSE COLLECTION-PARC	3,000.00	7,383.03	4,800.00	2,043.91	4,800.00	4,192.00	4,200.00
<a href="#">02-70-01-001-6680</a>	CONTRACTUAL SERVICES-PARC B...	0.00	421.00	25,121.00	19,627.00	25,711.00	15,865.51	28,756.00
<a href="#">02-70-01-001-6800</a>	UTILITIES-PARC	44,000.00	31,382.43	34,000.00	15,772.87	30,500.00	16,378.56	20,700.00
<a href="#">02-70-01-001-7010</a>	OFFICE SUPPLIES-PARC	6,000.00	4,047.50	6,000.00	2,297.55	2,000.00	1,909.32	2,000.00
<a href="#">02-70-01-001-7040</a>	CUSTODIAL SUPPLIES-PARC	3,600.00	9,251.39	7,120.00	6,556.84	4,000.00	4,399.64	5,000.00
<a href="#">02-70-01-001-7350</a>	STAFF UNIFORMS-PARC	4,500.00	0.00	4,500.00	0.00	750.00	484.00	500.00
<a href="#">02-70-01-001-7780</a>	OFFICE EQUIPMENT REPAIRS-PA...	2,400.00	0.00	0.00	0.00	0.00	0.00	0.00
<a href="#">02-70-01-001-9050</a>	OFFICE FURNITURE-PARC	2,000.00	0.00	2,000.00	0.00	0.00	0.00	0.00
<a href="#">02-70-01-040-6090</a>	MARKETING/ADVERTISING-PARC	13,000.00	7,576.72	13,000.00	0.00	0.00	0.00	0.00
<a href="#">02-70-01-160-5203</a>	FITNESS ATTENDANT	56,500.00	27,847.85	27,170.00	6,853.70	15,300.00	33.69	0.00
<a href="#">02-70-01-602-7320</a>	CONCESSIONS PRODUCT-PARC	2,000.00	0.00	500.00	0.00	0.00	0.00	0.00
<a href="#">02-70-02-001-7760</a>	BUIDING REPAIRS - PARC	0.00	0.00	0.00	0.00	5,720.00	3,220.64	10,600.00
<a href="#">02-70-25-150-5320</a>	PART-TIME WAGES-GA	107,930.00	93,093.67	112,336.00	48,319.63	27,336.00	64,325.91	103,864.00
<a href="#">02-70-25-150-6050</a>	PROFESSIONAL DEVELOPMENT-...	800.00	380.00	1,100.00	0.00	200.00	288.00	900.00
<a href="#">02-70-25-150-6110</a>	CONTRACTUAL PROGRAM EXP-...	900.00	900.00	900.00	0.00	0.00	0.00	0.00
<a href="#">02-70-25-150-7210</a>	PROGRAM SUPPLIES-GA	6,350.00	7,522.66	7,200.00	1,824.69	2,500.00	3,305.87	9,000.00
<a href="#">02-70-25-150-7220</a>	PROGRAM EQUIPMENT-GA	0.00	0.00	1,500.00	0.00	0.00	0.00	0.00
<a href="#">02-70-25-150-7350</a>	STAFF UNIFORMS-GA	200.00	200.00	1,200.00	595.00	750.00	615.00	900.00
<a href="#">02-70-25-160-5320</a>	PART-TIME WAGES-FITNESS	7,800.00	4,840.00	0.00	-175.00	0.00	0.00	0.00
<a href="#">02-70-25-999-5320</a>	PART-TIME WAGES-EC NON SPEC...	5,933.00	6,574.32	11,232.00	4,257.15	1,841.00	13,903.01	12,421.00
<a href="#">02-70-25-999-7210</a>	PROGRAM SUPPLIES-EC NON SP...	950.00	154.56	1,541.00	69.36	210.00	239.62	1,000.00
<a href="#">02-70-25-999-7220</a>	PROGRAM EQUIPMENT-EC NON ...	350.00	0.00	400.00	0.00	0.00	0.00	0.00
<a href="#">02-70-30-170-5320</a>	PART-TIME WAGES-ADULT ATHL...	390.00	0.00	0.00	0.00	0.00	0.00	0.00
<a href="#">02-70-30-170-6040</a>	CONTRACTED PROF SRV-ADULT ...	2,820.00	0.00	0.00	0.00	0.00	0.00	0.00
<a href="#">02-70-30-170-7210</a>	PROGRAM SUPPLIES-ADULT ATH...	920.00	0.00	0.00	0.00	0.00	0.00	0.00
<a href="#">02-70-48-999-5320</a>	PART-TIME WAGES-YOUTH NON ...	888.00	0.00	0.00	0.00	0.00	0.00	0.00
<a href="#">02-70-48-999-6170</a>	ADMISSION FEES-YOUTH NON S...	1,080.00	0.00	0.00	0.00	0.00	0.00	0.00
<a href="#">02-70-48-999-7210</a>	PROGRAM SUPPLIES-YOUTH NO...	100.00	0.00	0.00	0.00	0.00	0.00	0.00
<a href="#">02-70-99-135-5320</a>	PART-TIME WAGES PARC RENTA...	0.00	0.00	0.00	0.00	0.00	0.00	8,340.00
<a href="#">02-70-99-135-7220</a>	PROGRAM EQUIPMENT-FACILITY	0.00	0.00	0.00	0.00	0.00	0.00	3,100.00
<a href="#">02-70-99-140-5320</a>	PART-TIME WAGES-RENTAL B-D...	861.00	588.25	1,175.00	231.00	300.00	288.00	636.00

Annual Budget 2022

# TOTAL RECREATION SUMMARY & DETAIL (CONT.)



Budget Worksheet

For Fiscal: 2021 Period Ending: 12/31/2021

							Defined Budgets	
		2019 Total Budget	2019 Total Activity	2020 Total Budget	2020 Total Activity	2021 Total Budget	2021 YTD Activity	2022 2022 BUDGET
<a href="#">02-70-99-140-7210</a>	PROG SUPPLIES-RENTAL B-DAY P...	1,608.00	758.00	1,608.00	107.81	500.00	333.50	600.00
<a href="#">02-70-99-160-6040</a>	CONTRACTED PROF SRV-FITNESS	7,400.00	7,202.36	5,000.00	3,363.88	4,755.00	2,195.00	4,755.00
<a href="#">02-70-99-160-7210</a>	PROGRAM SUPPLIES-FITNESS	470.00	2,367.98	470.00	2,484.82	4,582.00	1,413.38	3,462.00
<a href="#">02-70-99-161-5320</a>	PART-TIME WAGES-PERSONAL T...	20,000.00	2,800.24	3,000.00	1,403.25	548.00	635.25	1,011.00
<a href="#">02-70-99-162-5320</a>	PART-TIME WAGES-FITNESS CLA...	34,560.00	8,294.08	8,349.00	4,617.20	6,886.00	2,430.78	3,760.00
<a href="#">02-70-99-162-6110</a>	CONTRACTUAL PROG EXP-FITNE...	2,400.00	2,498.00	2,400.00	0.00	0.00	0.00	0.00
<a href="#">02-70-99-999-6110</a>	CONTRACTUAL PROG EXP NON S...	4,680.00	12,604.67	9,113.00	6,875.00	6,762.00	6,837.50	5,880.00
Expense Total:		3,189,574.00	2,488,289.48	2,973,072.00	1,968,408.58	2,160,947.00	1,947,680.35	3,696,981.00
Report Surplus (Deficit):		-450,763.00	114,242.90	-351,456.00	-127,336.29	129,192.00	718,407.09	-1,094,697.00



# OTHER FUNDS



## Budget Worksheet Account Summary For Fiscal: 2021 Period Ending: 12/31/2021

		2019	2019	2020	2020	2021	2021	Defined Budgets
		Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	YTD Activity	2022 BUDGET
<b>Fund: 03 - MUSEUM</b>								
<b>Revenue</b>								
<a href="#">03-01-01-001-4040</a>	INTEREST ON INVESTMENTS	60.00	126.01	150.00	37.12	40.00	2.51	20.00
	<b>Revenue Total:</b>	<b>60.00</b>	<b>126.01</b>	<b>150.00</b>	<b>37.12</b>	<b>40.00</b>	<b>2.51</b>	<b>20.00</b>
<b>Expense</b>								
<a href="#">03-01-01-001-6400</a>	MUSEUM DISPLAY	4,654.00	0.00	4,880.00	0.00	4,880.00	50.00	4,733.00
	<b>Expense Total:</b>	<b>4,654.00</b>	<b>0.00</b>	<b>4,880.00</b>	<b>0.00</b>	<b>4,880.00</b>	<b>50.00</b>	<b>4,733.00</b>
	<b>Fund: 03 - MUSEUM Surplus (Deficit):</b>	<b>-4,594.00</b>	<b>126.01</b>	<b>-4,730.00</b>	<b>37.12</b>	<b>-4,840.00</b>	<b>-47.49</b>	<b>-4,713.00</b>
<b>Fund: 06 - LIABILITY INSURANCE</b>								
<b>Revenue</b>								
<a href="#">06-01-01-001-4010</a>	PROPERTY TAXES - WILL CO.	105,650.00	108,758.75	152,995.00	151,589.13	98,150.00	97,521.59	107,375.00
<a href="#">06-01-01-001-4020</a>	PROPERTY TAXES - KENDALL CO.	6,824.00	7,096.49	9,998.00	10,581.09	6,850.00	6,960.26	7,625.00
<a href="#">06-01-01-001-4040</a>	INTEREST ON INVESTMENTS	1,000.00	1,573.05	1,900.00	419.21	400.00	49.06	200.00
	<b>Revenue Total:</b>	<b>113,474.00</b>	<b>117,428.29</b>	<b>164,893.00</b>	<b>162,589.43</b>	<b>105,400.00</b>	<b>104,530.91</b>	<b>115,200.00</b>
<b>Expense</b>								
<a href="#">06-01-01-001-6410</a>	GENERAL LIABILITY & WORKERS ...	115,000.00	115,000.00	139,500.00	123,982.96	139,000.00	105,214.12	143,000.00
	<b>Expense Total:</b>	<b>115,000.00</b>	<b>115,000.00</b>	<b>139,500.00</b>	<b>123,982.96</b>	<b>139,000.00</b>	<b>105,214.12</b>	<b>143,000.00</b>
	<b>Fund: 06 - LIABILITY INSURANCE Surplus (Deficit):</b>	<b>-1,526.00</b>	<b>2,428.29</b>	<b>25,393.00</b>	<b>38,606.47</b>	<b>-33,600.00</b>	<b>-683.21</b>	<b>-27,800.00</b>
<b>Fund: 07 - I.M.R.F.</b>								
<b>Revenue</b>								
<a href="#">07-01-01-001-4010</a>	PROPERTY TAXES - WILL CO.	253,587.00	255,456.64	348,189.00	345,729.60	338,421.00	334,359.75	293,107.00
<a href="#">07-01-01-001-4020</a>	PROPERTY TAXES - KENDALL CO.	16,733.00	17,014.32	23,227.00	24,091.74	23,579.00	23,952.18	20,893.00
<a href="#">07-01-01-001-4040</a>	INTEREST ON INVESTMENTS	800.00	1,623.42	1,700.00	99.91	150.00	48.28	75.00
<a href="#">07-01-01-001-4150</a>	REIMBURSEMENTS	0.00	120.00	0.00	0.00	0.00	1,255.45	0.00
	<b>Revenue Total:</b>	<b>271,120.00</b>	<b>274,214.38</b>	<b>373,116.00</b>	<b>369,921.25</b>	<b>362,150.00</b>	<b>359,615.66</b>	<b>314,075.00</b>



# OTHER FUNDS (CONT.)



## Budget Worksheet

For Fiscal: 2021 Period Ending: 12/31/2021

Defined Budgets

		2019 Total Budget	2019 Total Activity	2020 Total Budget	2020 Total Activity	2021 Total Budget	2021 YTD Activity	2022 2022 BUDGET
<b>Expense</b>								
<a href="#">07-01-01-001-6510</a>	IMRF EMPLOYER CONTRIBUTION	304,500.00	304,499.71	336,500.00	332,289.54	344,500.00	324,785.60	352,600.00
	<b>Expense Total:</b>	<b>304,500.00</b>	<b>304,499.71</b>	<b>336,500.00</b>	<b>332,289.54</b>	<b>344,500.00</b>	<b>324,785.60</b>	<b>352,600.00</b>
	<b>Fund: 07 - I.M.R.F. Surplus (Deficit):</b>	<b>-33,380.00</b>	<b>-30,285.33</b>	<b>36,616.00</b>	<b>37,631.71</b>	<b>17,650.00</b>	<b>34,830.06</b>	<b>-38,525.00</b>
<b>Fund: 12 - PARK DONATION</b>								
<b>Revenue</b>								
<a href="#">12-01-01-001-4870</a>	SPRINGBANK	0.00	0.00	0.00	0.00	0.00	0.00	85,000.00
<a href="#">12-01-01-001-4950</a>	NORTH POINTE	173,692.00	0.00	133,868.00	133,868.50	0.00	0.00	0.00
<a href="#">12-01-01-001-4960</a>	LANSDOWNE - RIVER STONE	0.00	0.00	0.00	0.00	0.00	357,870.00	0.00
	<b>Revenue Total:</b>	<b>173,692.00</b>	<b>0.00</b>	<b>133,868.00</b>	<b>133,868.50</b>	<b>0.00</b>	<b>357,870.00</b>	<b>85,000.00</b>
<b>Expense</b>								
<a href="#">12-01-01-001-8600</a>	TRANSFER TO OTHER FUNDS	0.00	0.00	61,000.00	61,000.00	0.00	0.00	0.00
	<b>Expense Total:</b>	<b>0.00</b>	<b>0.00</b>	<b>61,000.00</b>	<b>61,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
	<b>Fund: 12 - PARK DONATION Surplus (Deficit):</b>	<b>173,692.00</b>	<b>0.00</b>	<b>72,868.00</b>	<b>72,868.50</b>	<b>0.00</b>	<b>357,870.00</b>	<b>85,000.00</b>
<b>Fund: 14 - SPECIAL RECREATION</b>								
<b>Revenue</b>								
<a href="#">14-01-01-001-4010</a>	PROPERTY TAXES - WILL CO.	1,017,524.00	1,014,238.72	1,087,355.00	1,063,783.37	1,148,989.00	1,114,532.50	1,165,025.00
<a href="#">14-01-01-001-4020</a>	PROPERTY TAXES - KENDALL CO.	67,276.00	68,398.59	73,445.00	74,644.75	80,611.00	79,774.88	82,975.00
<a href="#">14-01-01-001-4040</a>	INTEREST ON INVESTMENTS	8,000.00	19,798.45	20,000.00	5,058.33	5,000.00	534.24	2,500.00
	<b>Revenue Total:</b>	<b>1,092,800.00</b>	<b>1,102,435.76</b>	<b>1,180,800.00</b>	<b>1,143,486.45</b>	<b>1,234,600.00</b>	<b>1,194,841.62</b>	<b>1,250,500.00</b>
<b>Expense</b>								
<a href="#">14-01-01-001-5030</a>	DIRECTOR OF PARKS&PLANNING	8,468.00	8,809.24	8,776.00	9,699.41	9,037.00	9,535.24	9,343.00
<a href="#">14-01-01-001-5070</a>	DIRECTOR OF RECREATION	8,774.00	4,782.54	7,892.00	8,688.24	8,128.00	8,600.15	8,409.00
<a href="#">14-01-01-001-6160</a>	SPECIAL REC ASSC AGREEMENT ...	385,000.00	385,000.00	495,130.00	536,500.00	614,800.00	614,250.00	600,000.00
<a href="#">14-01-01-001-6640</a>	PORTABLE RESTROOM RENTAL	4,550.00	3,816.71	4,550.00	2,070.77	4,555.00	4,100.00	4,500.00
<a href="#">14-01-01-001-8060</a>	CAPITAL ADA TRANSITION	50,000.00	1,574.01	50,000.00	11,179.45	75,000.00	0.00	75,000.00
<a href="#">14-01-01-001-8410</a>	PARK IMPROVEMENTS-CAPITAL	1,197,000.00	708,395.88	935,000.00	168,062.37	1,166,000.00	940,889.46	831,892.00
	<b>Expense Total:</b>	<b>1,653,792.00</b>	<b>1,112,378.38</b>	<b>1,501,348.00</b>	<b>736,200.24</b>	<b>1,877,520.00</b>	<b>1,577,374.85</b>	<b>1,529,144.00</b>
	<b>Fund: 14 - SPECIAL RECREATION Surplus (Deficit):</b>	<b>-560,992.00</b>	<b>-9,942.62</b>	<b>-320,548.00</b>	<b>407,286.21</b>	<b>-642,920.00</b>	<b>-382,533.23</b>	<b>-278,644.00</b>
<b>Fund: 15 - SOCIAL SECURITY</b>								
<b>Revenue</b>								
<a href="#">15-01-01-001-4010</a>	PROPERTY TAXES - WILL CO.	193,616.00	194,754.05	176,695.00	175,524.24	167,332.00	167,179.88	206,422.00
<a href="#">15-01-01-001-4020</a>	PROPERTY TAXES - KENDALL CO.	12,706.00	12,995.79	11,809.00	12,241.58	11,668.00	11,866.33	14,578.00

# OTHER FUNDS (CONT.)



Budget Worksheet

For Fiscal: 2021 Period Ending: 12/31/2021

Defined Budgets

		2019 Total Budget	2019 Total Activity	2020 Total Budget	2020 Total Activity	2021 Total Budget	2021 YTD Activity	2022 2022 BUDGET
<a href="#">15-01-01-001-4040</a>	INTEREST ON INVESTMENTS	180.00	1,673.08	1,600.00	408.32	450.00	33.04	225.00
<a href="#">15-01-01-001-4150</a>	REIMBURSEMENTS	0.00	599.36	0.00	534.10	0.00	617.58	0.00
	Revenue Total:	206,502.00	210,022.28	190,104.00	188,708.24	179,450.00	179,696.83	221,225.00
	Expense							
<a href="#">15-01-01-001-6520</a>	SOCIAL SECURITY/MEDICARE PY...	208,800.00	194,445.88	208,800.00	188,883.68	197,800.00	194,958.34	222,592.00
	Expense Total:	208,800.00	194,445.88	208,800.00	188,883.68	197,800.00	194,958.34	222,592.00
	Fund: 15 - SOCIAL SECURITY Surplus (Deficit):	-2,298.00	15,576.40	-18,696.00	-175.44	-18,350.00	-15,261.51	-1,367.00
	Report Surplus (Deficit):	-429,098.00	-22,097.25	-209,097.00	556,254.57	-682,060.00	-5,825.38	-266,049.00

# DEBT SERVICE FUND BUDGET

## Budget Worksheet

### Account Summary

For Fiscal: 2021 Period Ending: 12/31/2021

		2019	2019	2020	2020	2021	2021	Defined Budgets
		Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	YTD Activity	2022 BUDGET
<b>Fund: 08 - DEBT SERVICE</b>								
<b>Revenue</b>								
<a href="#">08-01-01-001-4010</a>	PROPERTY TAXES - WILL CO.	1,019,205.00	1,021,826.52	1,118,715.00	1,116,972.54	1,203,376.00	1,195,336.11	1,232,929.00
<a href="#">08-01-01-001-4020</a>	PROPERTY TAXES - KENDALL CO.	67,447.00	68,740.42	75,377.00	78,171.94	84,206.00	85,518.62	87,771.00
	<b>Revenue Total:</b>	<b>1,086,652.00</b>	<b>1,090,566.94</b>	<b>1,194,092.00</b>	<b>1,195,144.48</b>	<b>1,287,582.00</b>	<b>1,280,854.73</b>	<b>1,320,700.00</b>
<b>Expense</b>								
<a href="#">08-01-01-001-8000</a>	BOND PRINCIPAL PAYMENTS	754,000.00	754,000.00	869,095.00	870,810.00	986,620.00	986,620.00	1,047,060.00
<a href="#">08-01-01-001-8010</a>	BOND INTEREST	332,652.00	332,579.39	324,997.00	323,279.88	300,962.00	301,411.84	273,623.70
<a href="#">08-01-01-001-8015</a>	TRUST FEES	2,000.00	1,112.50	2,000.00	1,250.00	2,000.00	0.00	2,000.00
	<b>Expense Total:</b>	<b>1,088,652.00</b>	<b>1,087,691.89</b>	<b>1,196,092.00</b>	<b>1,195,339.88</b>	<b>1,289,582.00</b>	<b>1,288,031.84</b>	<b>1,322,683.70</b>
	<b>Fund: 08 - DEBT SERVICE Surplus (Deficit):</b>	<b>-2,000.00</b>	<b>2,875.05</b>	<b>-2,000.00</b>	<b>-195.40</b>	<b>-2,000.00</b>	<b>-7,177.11</b>	<b>-1,983.70</b>
	<b>Report Surplus (Deficit):</b>	<b>-2,000.00</b>	<b>2,875.05</b>	<b>-2,000.00</b>	<b>-195.40</b>	<b>-2,000.00</b>	<b>-7,177.11</b>	<b>-1,983.70</b>





## DEBT POSITION

Costs associated with acquiring and improving long-term fixed assets are met with the issuance of debt and surplus from operations. The District reviews existing obligation structure, current and projected surplus from operations, and future liability levels before making decisions to issue new debt. The Board reviews the statutory debt limit as part of any referendum considerations. Allocated real estate taxes received and debt retirements pass through the Debt Service Fund.

### GENERAL OBLIGATION BOND INDEBTEDNESS

The chart below summarizes the total debt service requirements, by the individual bond issues, projected as of December 31, 2022:

<b>General Obligation Bond Indebtedness @ 12/31/22</b>			
Issue	Principal	Interest	Total
G.O. Limited Refunding Series 2016A	885,000	74,340	959,340
G.O. Limited Series 2017	7,455,000	1,014,450	8,469,450
G.O. Limited Series 2020	0	0	0
<b>Total</b>	<b>\$8,340,000</b>	<b>\$1,088,791</b>	<b>\$9,428,791</b>

The District has three separate debt issues outstanding. The 2016A issue of \$1,625,000 refunded the District's 2009 bond issue. The 2016A issue is expected to be retired in the 2028 fiscal year.

The 2017 issue of \$9,250,000 was issued as part of the \$10,500,000 bond referendum approved by voters in the November, 2016 general election. The 2017 issue funded park replacements, ballfield lighting, and the Prairie Activity and Recreation Center at Bott Park. The 2017 issue is expected to be retired in the 2030 fiscal year.

The District issued \$349,490 in general obligation bonds in February of fiscal year 2020. The 2020 issue was used on various capital projects and is expected to be retired in the 2022 fiscal year.

Standard & Poor's Global Ratings raised the District's bond rating to 'AA+' from 'AA' on its outstanding debt in August, 2017. At the same time, S&P Global Ratings assigned its 'AA+' rating on the District's series 2017 general obligation (Go) park bonds.





## DEBT INDICES

Four commonly used indices for debt measurement are charted below: percent of legal debt limit, outstanding bonded debt per capita, general obligation debt as a percent of the equalized assessed values, and general obligation debt as a percentage of the Park District's unrestricted fund balances (General Fund). Financial statistics below for the 2021 & 2022 fiscal year were derived from estimates for EAV and unrestricted ending fund balances.

Fiscal Year	General Obligation Debt	Outstanding Debt as % of Debt Limit	Debt/Capita	% of Equalized Assessed Value	% of Unrestricted Fund Balance
2014	\$ 4,575,000	7.1%	\$ 43.57	0.20%	329%
2015	\$ 4,248,000	6.6%	\$ 40.46	0.18%	273%
2015A	\$ 3,419,000	5.3%	\$ 32.56	0.15%	189%
2016	\$ 2,583,000	3.9%	\$ 24.14	0.10%	115%
2017	\$ 11,673,830	15.9%	\$ 108.59	0.45%	447%
2018	\$ 11,649,000	15.0%	\$ 108.36	0.43%	423%
2019	\$ 10,895,000	13.3%	\$ 101.35	0.38%	404%
2020	\$ 10,373,680	12.7%	\$ 96.50	0.36%	483%
2021	\$ 9,387,060	11.5%	\$ 87.32	0.33%	380%
2022	\$ 9,428,791	10.9%	\$ 87.71	0.31%	533%

## DEBT LIMIT

The Park District's statutory debt limit is 2.875% of the Equalized Assessed Valuation of all taxable property located within the boundaries of the District. Bonds are not included in the computation of statutory indebtedness unless taxes levied to pay for such obligations are extended. All outstanding issues of the District are General Obligation Limited Park Bonds, and therefore included in the calculation to the right.

Debt Limit (2022)	Amount	Percent
2021 Equalized Assessed Valuation (EAV):	\$3,002,744,979	
Debt Limit @ 2.875% of EAV:	\$86,328,918	100%
Outstanding Debt:	(9,428,791)	10.9%
Debt Margin:	\$76,900,128	89.1%





# ANNUAL DEBT SERVICE LEVY | BOND PAYMENT SCHEDULE



## General Obligation Limited Tax Bonds

	Levy Year Payable	2021 2022	2022 2023	2023 2024	2024 2025	2025 2026	2026 2027	2027 2028	2028 2029	2029 2030
Series 2016A		\$164,190	\$160,886	\$157,582	\$159,278	\$165,856	\$162,198	\$153,540		
Series 2017		1,032,200	1,068,650	1,083,300	1,091,750	1,104,150	1,115,350	1,125,350	1,134,150	746,750
Series 2020		124,294								
Total Annual Debt Service Levy		\$1,320,684	\$1,229,536	\$1,240,882	\$1,251,028	\$1,270,006	\$1,277,548	\$1,278,890	\$1,134,150	\$746,750

- o Report shows the bond payment schedule for General Obligation Limited Bonds for Plainfield Park District; highlights current and future levy amounts for these bonds.



# CAPITAL IMPROVEMENT PLAN - FISCAL YEAR 2022



## INTRODUCTION

The capital budget authorizes and provides the basis for control of expenditures for the acquisition of significant Park District assets and construction of all capital facilities. A five-year Capital Improvement Plan (CIP) is developed and updated annually. Capital Budget appropriations lapse at the end of the fiscal year, however, they are re-budgeted until the project is complete. As capital improvement projects are completed, the operations of these facilities are funded in the operating budget. The operating budget authorizes and provides the basis for control of operating expenditures for all services, including operating and maintaining new facilities. Operating budget appropriations lapse at the end of the fiscal year.

## CAPITAL IMPROVEMENT PROJECT GUIDELINES

### The project must:

- ▶ Have a monetary value of at least \$5,000. (individually or collectively)
- ▶ Have a life of at least three years.
- ▶ Result in the creation of a fixed asset, or the revitalization of a fixed asset.
- ▶ Support the Capital Projects outlined in the 2021 Comprehensive Master Plan.

### Included within the above definition of a capital project are the following items:

- ▶ Construction of new facilities.
- ▶ Remodeling or expansion of existing facilities.
- ▶ Purchase, improvement and development of land.
- ▶ Operating equipment and machinery for new or expanded facilities.
- ▶ Planning and engineering costs related to specific capital improvements.



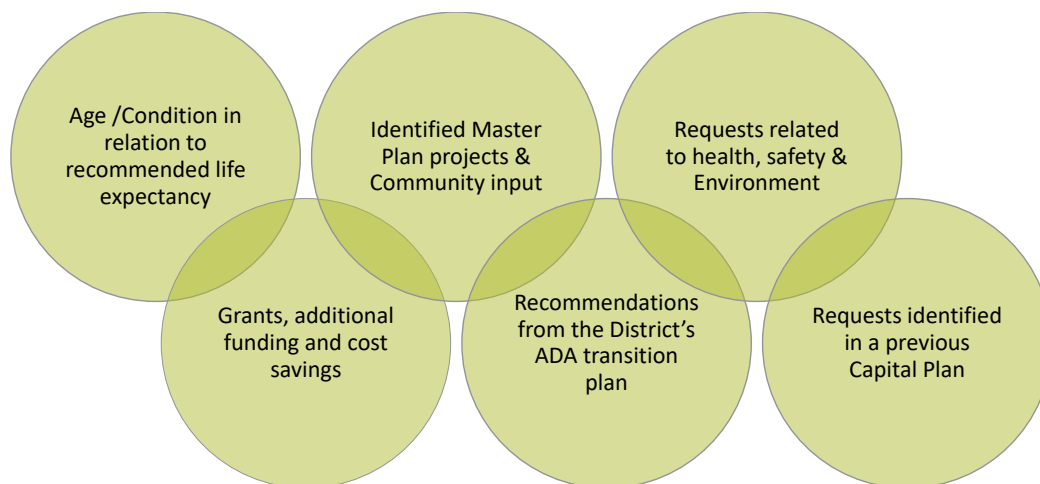
## CAPITAL IMPROVEMENT PLAN - FISCAL YEAR 2022 (CONT.)

Each department submits annual project requests for review. These projects are reviewed and further evaluated by the executive director and department directors. Individuals and group staff meetings are held throughout the process to discuss the requests. Projects

are prioritized based on the Park District's overall goals, department priorities, and anticipated funding. When requests exceed available funding sources in a given year, adjustments in scheduling or scope of the project are recommended and agreed upon.

### A BALANCED APPROACH TO IMPROVEMENTS IN THE DISTRICT IS USED THAT TAKES INTO CONSIDERATION:

- ▶ Requests identified in previous Capital Plan.
- ▶ Compliance with the 2021-2025-Comprehensive Master Plan.
- ▶ Age and condition of the existing asset in relation to its' recommended life expectancy.
- ▶ Location and age/condition of park improvements within the community.
- ▶ Grant opportunities and other sources of additional funding or cost savings.
- ▶ Requests related to health, safety and environment.
- ▶ Recommendations from the District's Americans with Disabilities Act Transition Plan.
- ▶ Smaller scaled capital projects may be submitted by Park District staff for review and consideration by the Capital Planning Committee. The Committee reviews submitted projects in consideration of available funds and makes recommendations to the Executive Director.







## CAPITAL IMPROVEMENT PLAN - FISCAL YEAR 2022 (CONT.)

### MAJOR AREAS OF CONCERN INCLUDE:

#### Repair and Replacement

- ▶ Parking lots
- ▶ Roofs
- ▶ Mechanical systems
- ▶ Trucks
- ▶ Tractors / Mowers

#### Replacement of non-energy efficient equipment

- ▶ HVAC
- ▶ Lighting systems

#### Enhancements of Recreational Experiences

- ▶ Improvements or replacement of bike trails
- ▶ Updated playground equipment and neighborhood parks
- ▶ Improvements to quality service through technology

#### Commitment to ADA Transition Plan

- ▶ Access to parks and playgrounds
- ▶ Room layout for ease of transitions
- ▶ Equipment that has a universal design for accessibility

The final compilation of requests, sources of funding and scheduling, presented to the Board of Commissioners on an annual basis, are based on the consensus agreement of the executive director and department directors. By providing this planning and programming of capital improvements, the effect of capital expenses on the annual budget is determined. This provides for an orderly growth of Park District assets. The Park District's five-year capital improvement program funds capital projects such as the redevelopment of land, buildings, playgrounds, athletic fields and facilities, aquatics, vehicles, and equipment. If these assets are not maintained in good condition, or if they are allowed to become obsolete, the result is often a decrease in the usefulness of the

assets, an increase in the cost of maintaining and replacing them and a decrease in the quality of services. The recent Comprehensive Master Plan updated in 2021 helps us determine the priorities and proper placement of amenities in each of the parks and other Park District needs. The Park District is well-positioned financially; however, it does not have the capacity to finance all identified needs and projects within 5-10 years. Each year it is important to identify and pursue the funding sources for capital improvements and ongoing maintenance of improvement projects. We also need to explore innovative means of financing for various renovations and maintaining existing parks and facilities.



# CAPITAL IMPROVEMENT PLAN - FISCAL YEAR 2022 (CONT.)



## CAPITAL IMPROVEMENT PLAN FUNDING SOURCES

The Capital Improvement Plan uses funding from voter-approved bonds, grant funds, land dedication funds, and non-referendum general obligation bonds.

**Operating Funds** - represent pay-as-you-go contributions from the operating revenues for capital projects specific from the corporate, recreation, and special recreation funds.

- ▶ **The General Fund** is the general operating fund of the Park District. It is used to account for administrative, maintenance, parks, and all other financial resources except those required to be accounted for in another fund. Funding is provided from property taxes, replacement taxes, interest income, and donations. Available fund balance in excess of the fund balance policy requirement (surplus) may be transferred to the Capital Improvements Fund to support future capital projects.
- ▶ **Recreation Fund** is a special revenue fund used to account for the operations of recreation programs. Financing is provided from fees and charges for programs and activities and an annual property tax levy. Program numbers are used to account for separate recreation programs such as swimming, senior adult programs, preschool, and day camp programs. The Park District's outdoor swimming pool and equestrian center operations and programs are recorded in this fund.
- ▶ **Special Recreation Fund** is a special revenue fund established to account for revenues derived from a specific annual property tax levy and expenditures of money to the Northern Will County Special Recreation Association (NWCSRA) along with Bolingbrook, Lockport and Village of Romeoville, to provide special recreation programs and opportunities for individuals with disabilities. It also assists in making the existing facilities accessible as required by ADA (Americans with Disabilities Act).

**Land Dedication Fund Contributions** are cash contributions received from developers in lieu of land for the development or improvement of parks in the area of development within the District. Financing is provided only through cash contributions received in accordance with the Village of Plainfield or the City of Joliet ordinances. The Land Dedication Ordinance requires developers and sub-dividers to dedicate acres of land; contribute cash in lieu of land; or a combination of both for park and recreational purposes. Criteria and formulas for the calculations are provided in the ordinance.

**General Obligation Bonds** is funding source is used to finance major capital projects with an expected life of 10 or more years. A general obligation bond is secured by the Park District's pledge to use legally available resources, including tax revenue, to repay bond holders. The Park District uses a portion of the property tax levy to finance the debt service payments.

**Prior year Carryovers** are committed funds from prior year purchase orders that are re-budgeted until they are expended and uncommitted funds re-budgeted until the projects are completed.

**ADA** are projects in keeping with the Federal Department of Justice, Americans With Disabilities Act (ADA), the District has completed an audit of all facilities and parks. This audit has been translated into an ADA Transition Plan that the Park Board of Commissioners received in 2011 and formally adopted in 2017 and will be updated in 2022. Projects relating to ADA compliance have been prioritized on a separate plan and are implemented in conjunction with the Capital Improvement Plan.



# CAPITAL IMPROVEMENT PLAN - FISCAL YEAR 2022 (CONT.)



## CAPITAL IMPROVEMENT PLAN FUNDING SOURCES (CONT.)

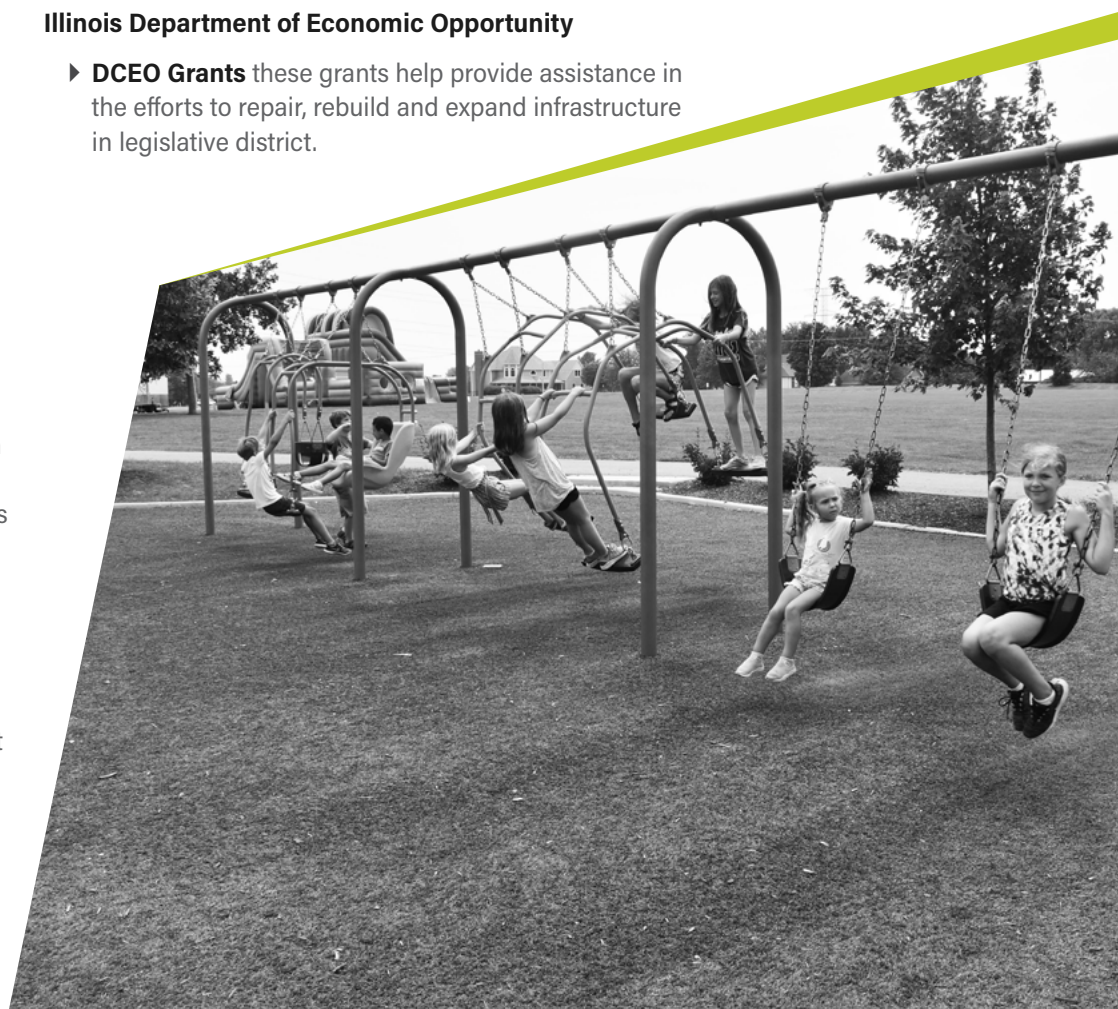
**Grants** - some projects are entirely or partially funded by grants and reimbursements from the state and federal government and other agencies. The receipts of certain grants and reimbursements typically follow the award of contracts. During the Capital Improvement Cycle from 2017–2021 the following grants may allow the District to achieve and/or exceed its improvement goals.

### Illinois Department of Natural Resources

- ▶ **OLSAD Grants** are grant funds from the Open Space Land Acquisition and Development Act (OSLAD). The Act provides for grants to be disbursed by the Illinois Department of Natural Resources to eligible local governments for the purpose of acquiring, developing and/or rehabilitating lands for public outdoor recreation purposes.
- ▶ **ITEP Grants** are grant funds from the Illinois Transportation Enhancement Program that are designed to promote and develop alternative transportation options, including bike and pedestrian travel, along with streetscape beautification. The federal funds are awarded competitively, and projects must be related to surface transportation.
- ▶ **PARC Grants** are grant funds from the Illinois Park and Recreational Facility Construction Grant Program (PARC). The program was created by Public Act 096-0820, effective November 18, 2009. IDNR is authorized to award grants for park or recreation unit construction projects with funds appropriated from the Build Illinois Bond Fund.

### Illinois Department of Economic Opportunity

- ▶ **DCEO Grants** these grants help provide assistance in the efforts to repair, rebuild and expand infrastructure in legislative district.





## KEY CAPITAL PROJECTS-2022

### **Aspen Meadows, Woodside, Wexford, Norman Greenway and Old Renwick Parks:**

In accordance with the District's Comprehensive master plan, the district will be replacing four (4) neighborhood park playgrounds in 2022.

**Eaton Preserve:** In early 2020 the District was awarded an Open space and Land Acquisition Grant (OSLAD) from the state of Illinois department of natural resources. Plans include historical signage and seating area on the foundation of the former barn, as well as improvements to the remaining historic structures, replacement of the existing playground, additional walking pathways and a pollinator garden. Construction started in 2021 and will be completed in 2022.

**Four Seasons Improvements:** Lighting improvements around the Four Seasons Quad and baseball fields as well as the addition of new vault toilet.

**Bott Park Ballfield Lighting:** this project is a continuation of Bott Park ballfield lighting started in 2019. This project will provide sports field lighting for ballfield number 1 at Bott Park.



# CAPITAL PROJECTS FUND BUDGET



## Budget Worksheet

### Account Summary


For Fiscal: 2021 Period Ending: 12/31/2021




		2019	2019	2020	2020	2021	2021	Defined Budgets
		Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	YTD Activity	2022 BUDGET
<b>Fund: 09 - CAPITAL PROJECTS</b>								
<b>Revenue</b>								
<a href="#">09-01-01-001-4040</a>	INTEREST ON INVESTMENTS	100.00	0.00	100.00	1,208.54	300.00	77.99	150.00
<a href="#">09-01-01-001-4080</a>	MISCELLANEOUS INCOME	35,000.00	14,657.11	5,000.00	0.00	5,000.00	0.00	0.00
<a href="#">09-01-01-001-4230</a>	CAPITAL INITIATIVE FEES	26,000.00	19,543.00	25,000.00	1,255.00	20,000.00	20,300.00	25,600.00
<a href="#">09-01-01-001-4270</a>	TRANSFER FROM OTHER FUNDS	1,375,000.00	1,375,000.00	1,486,000.00	1,486,000.00	720,000.00	720,000.00	1,897,000.00
<a href="#">09-01-01-001-4300</a>	BOND PROCEEDS	0.00	0.00	332,000.00	349,490.00	0.00	0.00	0.00
<a href="#">09-01-01-001-4400</a>	GRANT REVENUE	300,000.00	300,000.00	800,000.00	0.00	417,000.00	200,000.00	217,000.00
<a href="#">09-01-01-005-4040</a>	INTEREST ON INVESTMENTS	25,000.00	7,896.88	0.00	0.00	0.00	0.00	0.00
<a href="#">09-01-01-005-4300</a>	BOND PROCEEDS	340,000.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Revenue Total:</b>		<b>2,101,100.00</b>	<b>1,717,096.99</b>	<b>2,648,100.00</b>	<b>1,837,953.54</b>	<b>1,162,300.00</b>	<b>940,377.99</b>	<b>2,139,750.00</b>
<b>Expense</b>								
<a href="#">09-01-01-001-6620</a>	PROF/CONSULTING SERVICES	8,000.00	4,613.50	105,000.00	84,973.43	58,000.00	29,813.20	165,000.00
<a href="#">09-01-01-001-6631</a>	INFORMATION TECHNOLOGY	6,200.00	21,083.98	5,000.00	0.00	21,000.00	23,581.00	15,500.00
<a href="#">09-01-01-001-7760</a>	BUILDING REPAIRS	439,500.00	113,147.58	81,500.00	10,492.00	148,000.00	80,547.73	127,000.00
<a href="#">09-01-01-001-7900</a>	VEHICLES	71,029.00	36,029.00	55,200.00	56,670.00	35,000.00	36,307.74	50,000.00
<a href="#">09-01-01-001-7910</a>	EQUIPMENT	53,250.00	65,792.67	90,000.00	83,261.00	39,000.00	47,249.62	58,500.00
<a href="#">09-01-01-001-8009</a>	BOND ISSUE FEES	0.00	0.00	8,200.00	8,200.00	0.00	0.00	0.00
<a href="#">09-01-01-001-8020</a>	BIKE PATHS	300,000.00	260,144.48	45,000.00	26,985.00	20,000.00	23,919.76	290,000.00
<a href="#">09-01-01-001-8080</a>	CAPITAL INITIATIVE FEE EXPENSE	40,000.00	35,105.30	55,000.00	19,280.38	55,000.00	82,722.64	121,548.00
<a href="#">09-01-01-001-8410</a>	PARK IMPROVEMENTS-CAPITAL	805,000.00	454,285.28	1,976,500.00	619,300.45	1,464,500.00	1,136,401.05	1,624,075.00
<b>Expense Total:</b>		<b>4,158,679.00</b>	<b>2,545,331.14</b>	<b>2,605,100.00</b>	<b>1,047,344.46</b>	<b>1,968,200.00</b>	<b>1,584,636.66</b>	<b>2,451,623.00</b>
<b>Fund: 09 - CAPITAL PROJECTS Surplus (Deficit):</b>		<b>-2,057,579.00</b>	<b>-828,234.15</b>	<b>43,000.00</b>	<b>790,609.08</b>	<b>-805,900.00</b>	<b>-644,258.67</b>	<b>-311,873.00</b>
<b>Report Surplus (Deficit):</b>		<b>-2,057,579.00</b>	<b>-828,234.15</b>	<b>43,000.00</b>	<b>790,609.08</b>	<b>-805,900.00</b>	<b>-644,258.67</b>	<b>-311,873.00</b>

Annual Budget 2022

# CAPITAL PROJECTS LISTING




2022 Capital Projects:	Capital Request	Impact Fees	ADA Request	Referendum Bond Series	Project Description	Project Images / Notes
<b>Vehicles</b>						
Lease/Replacement	\$ 50,000	\$ -	\$ -			
<b>Vehicle Total</b>	<b>\$ 50,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>		

<b>Equipment</b>						
Replace ATV (with brush/plow)	\$ 25,000	\$ -	\$ -		Kubota with snow package	
(2) Trailers for 16' Mowers	\$ 17,000				2 large Trailers	
6' Mower	\$ 16,500	\$ -	\$ -		Replace 6' Mower	
<b>Equipment Total</b>	<b>\$ 58,500</b>					

# CAPITAL PROJECTS LISTING







2022 Capital Projects:	Capital Request	Impact Fees	ADA Request	Referendum Bond Series	Project Description	Project Images / Notes
<b>Playgrounds/Parks</b>						
Aspen Meadows Park	\$ 72,500		\$ 72,500		Remove & replace playground	Under Contract Carry from 2021
Wexford Park	\$ 59,000		\$ 59,000		Remove & Replace Playground and access to water	Under Contract Carry from 2021
Old Renwick Park	\$ 86,000		\$ 86,000		Remove & Replace Playground, basketball ct repairs/ADA to dock	Under Contract Carry from 2021
Normangreenway	\$ 54,000		\$ 54,000		Pavement & seating, pathway in quad area	Under Contract Carry from 2021
Eaton Preserve OSLAD	\$ 346,100		\$ 52,013			Under Contract Carry from 2021
Electric Park Boat Launch	\$ 5,000		\$ 5,000		Improve access to water and boat launch	Rebudget - Waiting on DuPage River access to resolve
Four Seasons MasterPlan	\$ 213,475		\$ 94,379		Lighting and improvements to the Quad/ Possible addition of a Pit toilet	Rebudget
Ottawa Street Tennis	\$ 100,000		\$ 50,000		Repair tennis court at Ottawa add pickleball option to to old basketball	Rebudget
Eaton Canoe Launch	\$ 25,000				Improve access to water and boat launch	Rebudget - Waiting on DuPage River access to resolve
Mather Woods Clearing	\$ 40,000				Contract clearing of dead/diseased trees within the woods and near marked trails	Rebudget
Riverview/143 st Extension	\$ 12,000		\$ 12,000		District cost share to expand Riverview trail along 143rd stree	Rebudget
Tennis Court Repairs-School District Share	\$ 8,000				PHS Tennis court crack fill and color surface repairs	Rebudget
Auburn Lakes Playground	\$ 112,000		\$ 112,000		Replace Playground/Repair retaining wall	






# CAPITAL PROJECTS LISTING



2022 Capital Projects:	Capital Request	Impact Fees	ADA Request	Referendum Bond Series	Project Description	Project Images / Notes
<b>Playgrounds/Parks</b> <i>Continued</i>						
Eaton Preserve Asphalt overlay	\$ 75,000		\$ 75,000		Overlay existing Eaton Preserve asphalt path	
Vintage Harvest Playground Replacement	\$ 85,000		\$ 85,000		Remove & Replace Playground, pathway & basketball	
Bott Park Field Lighting	\$ 200,000				Ballfield lighst for Field number 1. This wil be the final field in the Quad to be lit.	
Village Green Basketball/tennis court Repairs	\$ 55,000				Crackfill and color basketball and tennis court at Village Green Park	
Bid postings	\$ 1,000				Posting fees for Capital projects	
<b>Playgrounds/Parks Total</b>	<b>\$ 1,549,075</b>	<b>\$ -</b>	<b>\$ 756,892</b>	<b>\$ -</b>		

# CAPITAL PROJECTS LISTING



2022 Capital Projects:	Capital Request	Impact Fees	ADA Request	Referendum Bond Series	Project Description	Project Images / Notes
<b>Land Acquisition</b>						
Land Acquisition - Bike Path	\$ 30,000	\$ -	\$ -		Potential DRT/Expansion purchase	
Bentley Demolitions	\$ 50,000				Demo of house and outbuildings	
Purchase Bentley Road Property	\$ 210,000				Purchase property at Bentley Road for DuPage River Trail expansion	
<b>Land Acquisition Total</b>	<b>\$ 290,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>		


<b>Special Designation</b>						
ADA General Transition			\$ 75,000		Improving issues identified within the ADA Transition Plan Carry \$25,000	
<b>Special Designation Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 75,000</b>	<b>\$ -</b>		

# CAPITAL PROJECTS LISTING






2022 Capital Projects:	Capital Request	Impact Fees	ADA Request	Referendum Bond Series	Project Description	Project Images / Notes
<b>Capital Initiative Fee</b>						
PAC,PSA & PJC		\$ 130,958	\$ -		Improvements to Affiliate used facilities where the main benefactor is the Affiliate or excessive wear or preventative maintenance is due to specific usage.	PAC, PJC, PSA - revised tally at end of year
<b>Capital Initiative Fee Total</b>	<b>\$ -</b>	<b>\$ 130,958</b>	<b>\$ -</b>	<b>\$ -</b>		

<b>Marketing</b>						
		\$ -	\$ -			
<b>Marketing Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>		

<b>Information Technology</b>						
North Shop Cameras	\$ 5,500	\$ -	\$ -			
Wireless Bridge PARC to Bott Camera	\$ 5,000					
Additional Cameras at Bott Park	\$ 5,000	\$ -	\$ -			
<b>Information Technology Total</b>	<b>\$ 15,500</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>		


# CAPITAL PROJECTS LISTING



2022 Capital Projects:	Capital Request	Impact Fees	ADA Request	Referendum Bond Series	Project Description	Project Images / Notes
<b>Buildings</b>						
Fire/Security Upgrades	\$ 40,000	\$ -	\$ -		Address Fire/Security Systems at: RAC / Streams / NTEC / Main, North, and South Shops	Rebudget
NTEC Bollard Lights	\$ 8,000				Replace street light at drive with bollard lights	Rebudget
Ottawa Street Pump and Drain Replacement	\$ 10,000				Replace existing pump and detached pit drain line	
Streams Furnace and AC Replacement	\$ 10,000				Replace furnace and AC at Streams	
Four seasons furnace replacement	\$ 15,000				Replace furnace/AC at shop	
HVAC Air purification system	\$ 14,000				Add air purification to facilities	
NTEC - Gutter replacement	\$ 30,000				Replace damaged gutters on main stable	
<b>Buildings Total</b>	<b>\$ 127,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>		

# CAPITAL PROJECTS LISTING



2022 Capital Projects:	Capital Request	Impact Fees	ADA Request	Referendum Bond Series	Project Description	Project Images / Notes
<b>Professional Services</b>						
127 Normantown Road trail	\$ 20,000	\$ -	\$ -		Engineering/Survey	Rebudget
24909 W. Renwick Engineering	\$ 50,000	\$ -	\$ -		Site improvements at 24909 W. Renwick for trail expansion ITEP Grant	Rebudget
Mather Shop Redesign	\$ 75,000				Redesign of Mathers shop	
Misc. Pro. services	\$ 20,000	\$ -	\$ -		Misc. Surveying engineering/Phase 1	
<b>Professional Services Total</b>	<b>\$ 165,000</b>	<b>\$ -</b>	<b>\$ -</b>			

<b>Total</b>	<b>\$ 2,255,075</b>	<b>\$ 130,958</b>	<b>\$ 831,892</b>	<b>\$ -</b>
<b>Grand Total Capital Replacements</b>	<b>\$ 3,217,925</b>			

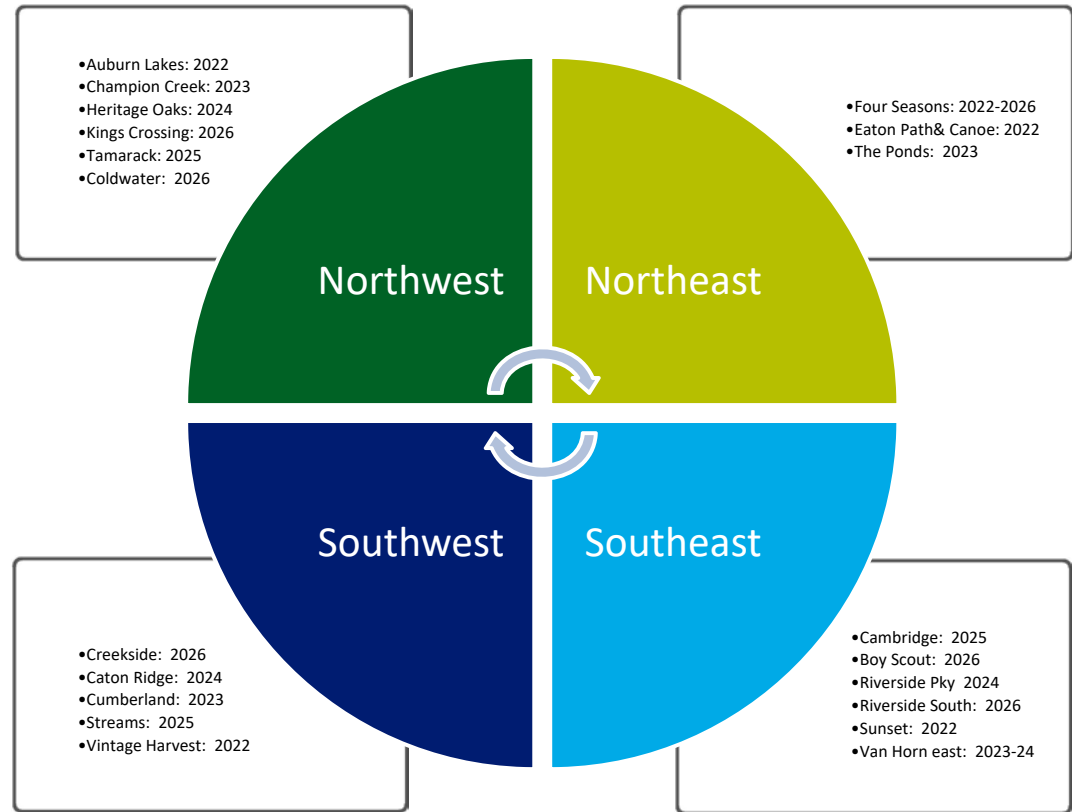




# 2022-2026 ITEMIZED CAPITAL IMPROVEMENTS

The 2021-2025 Comprehensive Master Plan is intended to be a “how-to” guide to be used by staff, Board Members and all persons responsible for the planning, detail, design, and maintenance of the park improvements. All future improvement projects should be guided by these recommendations to ensure that the park can achieve its full potential. Due to the large number of parks and facilities operated by the Plainfield Park District, coupled with the limited resources available to make improvements, the Capital Improvement section of the Master Plan focuses on those projects that have been identified as the most important based on the site analysis and the needs gathered from the community survey as well as the additional public input. The projects outlined in detail are those projects that this plan recommends the District devotes its capital budget to for the next five years. This 2022-2026 Capital Improvement Plan utilizes the information provided in the 2021-2025 Master Plan to plan for improvements within the next five years. Like any plan, there are factors that come up that may cause a project to be reprioritized or eliminated from the list. These factors include facility energy expenses, ADA expenses, grant opportunities, or safety concerns.

The following chart briefly illustrates some of the projects to be completed this planning cycle, based on community needs, condition of existing park spaces and elements, costs associated with renovations, and the impact that those changes would have on the District as a whole.





## CAPITAL IMPROVEMENT PLAN 2022 - 2026

Buildings / Facilities	Reason	2022	2023	2024	2025	2026	Future
Fire/Security	RRM	\$40,000.00					
HVAC Purification System	ES	\$14,000.00					
NE - 4 Seasons Facility Repairs	RRM	\$15,000.00			\$10,000.00		\$150,000.00
NW - NTEC Bollard Replacement	RRM	\$8,000.00					
NW - Additional NTEC Repairs	RRM		\$10,000.00	\$10,000.00	\$10,000.00	\$10,000.00	\$10,000.00
NW - NTEC gutter replacement	RRM	\$30,000.00					
SE - Admin Siding	RRM			\$30,000.00			
SE - Annex AC Replacement	RRM			\$8,000.00			
SE - Ottawa Pump and drain line replacement	RRM	\$10,000.00			\$10,000.00		
SE - Ottawa Pool Hot Water Heater Replacment (2)	RRM		\$17,000.00				
SE - Admin AC/Furnace Replacement	RRM				\$15,000.00		
SW - Streams Frunace/AC Replacement	RRM	\$10,000.00					
SW - Mather Shop Rebuild	RRM		\$100,000.00	\$100,000.00			
SW - Village Green Splash Pad Repairs/Replacement	RRM					\$150,000.00	
<b>Total</b>		<b>\$127,000.00</b>	<b>\$127,000.00</b>	<b>\$148,000.00</b>	<b>\$45,000.00</b>	<b>\$160,000.00</b>	<b>\$160,000.00</b>

Information Technology	Reason	2022	2023	2024	2025	2026	Future
Additional IT Improvements	ES		\$10,000.00	\$10,000.00	\$10,000.00	\$10,000.00	\$10,000.00
North Shop Cameras	ES	\$5,500.00					
Additional cameras at Bott	ES	\$5,000.00				\$10,000.00	
Wireless bridge from PARC to Bott	ES	\$5,000.00					
<b>Total</b>		<b>\$15,500.00</b>	<b>\$10,000.00</b>	<b>\$10,000.00</b>	<b>\$10,000.00</b>	<b>\$20,000.00</b>	<b>\$10,000.00</b>

Capital Iniative Fee	Reason	2022	2023	2024	2025	2026	Future
Affiliate Improvements / Preventative Maintenance	ES	\$130,958.00	\$35,000.00	\$35,000.00	\$35,000.00	\$35,000.00	\$35,000.00
<b>Total</b>		<b>\$130,958.00</b>	<b>\$35,000.00</b>	<b>\$35,000.00</b>	<b>\$35,000.00</b>	<b>\$35,000.00</b>	<b>\$35,000.00</b>

Vehicles	Reason	2022	2023	2024	2025	2026	Future
Rec Fleet	RRM					\$25,000.00	\$25,000.00
Vehicle Replacement - Parks	RRM	\$50,000.00	\$65,000.00	\$80,000.00	\$80,000.00	\$60,000.00	\$60,000.00
<b>Total</b>		<b>\$50,000.00</b>	<b>\$65,000.00</b>	<b>\$80,000.00</b>	<b>\$80,000.00</b>	<b>\$85,000.00</b>	<b>\$85,000.00</b>

## CAPITAL IMPROVEMENT PLAN 2022 - 2026



Equipment	Reason	2022	2023	2024	2025	2026	Future
1982 - Woods Batwing pull behind	RRM			\$20,000.00			
1999 - J.D. Tractor 5310	RRM			\$50,000.00			
2010- 6' Mower JD 997 (34)	RRM				\$16,500.00		
2005 - NH Skid (27)	RRM		\$35,000.00				\$35,000.00
2010 - 6' JD 6' Mower (35)	RRM				\$16,500.00		\$16,000.00
2008 - 6' Mower Kubota (28)	RRM	\$16,500.00					
2008 - 6' Mower Kubota (30)	RRM		\$16,500.00				
2008 - 6' Mower Kubota (31)	RRM			\$16,500.00			
2008 - Kubota RTV (32) - brush/sprayer	RRM	\$25,000.00					
2014 - 16 Toro (42)	RRM					\$90,000.00	
New - Trailers fro 16' Mowers (2)	LS	\$17,000.00					
<b>Total</b>		<b>\$58,500.00</b>	<b>\$51,500.00</b>	<b>\$86,500.00</b>	<b>\$33,000.00</b>	<b>\$90,000.00</b>	<b>\$51,000.00</b>

Professional Consulting	Reason	2022	2023	2024	2025	2026	Future
Misc Consulting		\$20,000.00	\$20,000.00	\$20,000.00	\$20,000.00	\$20,000.00	\$20,000.00
SW - Mathers Shop Redesign	RRM	\$75,000.00				\$20,000.00	\$20,000.00
SE- Bentley Property Design/Engineering	ES		\$50,000.00			\$40,000.00	\$40,000.00
NW - 127-Normantown Road Path Extension to 127th **	ES	\$20,000.00					
SW - 24909 Renwick Trail Expansion; canoe Launch,	ES	\$50,000.00					
<b>Total</b>		<b>\$165,000.00</b>	<b>\$70,000.00</b>	<b>\$20,000.00</b>	<b>\$20,000.00</b>	<b>\$80,000.00</b>	<b>\$80,000.00</b>

Bike Paths & Land Acquisition	Reason	2022	2023	2024	2025	2026	Future
DRT/Land Acquisition	ES	\$30,000.00	\$40,000.00	\$50,000.00	\$60,000.00	\$70,000.00	\$80,000.00
NW - 127-Normantown Road Path Extension to 127th **	ES		\$500,000.00				
SE - Development/Demo Bentley Road Property	ES	\$50,000.00		\$300,000.00			
SE - Purchase Bentley Road Property	ES	\$210,000.00					
SW - 24909 Renwick Trail Expansion; canoe Launch, parking, Possible ITEP, Trails funding **	ES		\$300,000.00				
SW - Old Renwick Bridge	ES		\$150,000.00				
<b>Total</b>		<b>\$290,000.00</b>	<b>\$990,000.00</b>	<b>\$350,000.00</b>	<b>\$60,000.00</b>	<b>\$70,000.00</b>	<b>\$80,000.00</b>

# CAPITAL IMPROVEMENT PLAN 2022 - 2026



Park Improvements	Reason	2022	2023	2024	2025	2026	Future
143rd Extension	ES	\$24,000.00					
NE - 4 Seasons Revelopment	RRM	\$307,854.00	\$150,000.00	\$150,000.00	\$150,000.00		\$9,000,000.00
NE - Eaton Canoe Launch	RRM	\$25,000.00					
NE - Eaton Path	RRM	\$150,000.00					
NE - Ponds (2000)-Playground	RRM		\$170,000.00				
NW - Auburn Lakes - (2003)	RRM	\$224,000.00					
NW - Champion Creek (2001)	RRM		\$200,000.00				
NW - Coldwater Park (2006)	RRM					\$200,000.00	
NW - Heritage Oaks PG and Shelter (2002)	RRM			\$150,000.00			
NW - Kings Crossing (2006)	RRM					\$150,000.00	
NW - Norman greenway - Bridge/Natural	RRM			\$70,000.00			
NW - PHS Tennis Repairs	RRM	\$8,000.00					
NW - Tamarack (2004)	RRM				\$220,000.00		
SE - Boy Scout Park - Playground- (2002)	RRM					\$200,000.00	
SE - Cambridge - (2003)	RRM				\$150,000.00		
SE - Ottawa Street Tennis Court	RRM	\$150,000.00					
SE - Riverside Pkwy	RRM			\$40,000.00			
SE - Riverside South	RRM					\$100,000.00	
SE - Sunset (2002)	RRM	\$150,000.00					
SE - Van Horn East playground - OSLAD	RRM		\$150,000.00	\$150,000.00			
SE - Van Horn Woods -East (2005)-Demo Bike-Build Bike OSLAD	RRM		\$200,000.00				
SW - Autumn Fields (2006)	RRM						\$150,000.00
SW- Bott Park Skatepark	RRM		\$5,000.00		\$220,000.00		
SW - Caton Ridge - (2003)	RRM			\$200,000.00			
SW - Creekside (2005)	RRM					\$175,000.00	
SW - Cumberland (2002)	RRM		\$150,000.00				
SW - Electric Park (Shelter/Canoe)	RRM	\$10,000.00					
SW - Mather Woods Stewardship/Stewardship	RRM	\$40,000.00		\$50,000.00			
SW - Streams- (2005)	RRM				\$175,000.00		
SW - Village Green Tennis/Basketball Crt Repair	RRM	\$55,000.00					
SW - Vintage Harvest (2001)	RRM	\$170,000.00					
SW- Bott Park Ballfield Lighting	ES	\$200,000.00					
<b>Total</b>		<b>\$1,513,854.00</b>	<b>\$1,025,000.00</b>	<b>\$810,000.00</b>	<b>\$915,000.00</b>	<b>\$825,000.00</b>	<b>\$9,150,000.00</b>
<b>Total New Capital</b>		<b>\$2,350,812.00</b>	<b>\$2,373,500.00</b>	<b>\$1,539,500.00</b>	<b>\$1,198,000.00</b>	<b>\$1,365,000.00</b>	<b>\$9,651,000.00</b>

# CAPITAL IMPROVEMENT PLAN 2022 - 2026

## FUNDING ALLOCATIONS: 2022-2026

Funding Sources					
Bonding	2022	2023	2024	2025	2026
Limited Go Bonding	\$0.00	\$400,000.00	\$0.00	\$0.00	\$400,000.00
<b>Total</b>	<b>\$0.00</b>	<b>\$400,000.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$400,000.00</b>
General Operating Funds	2022	2023	2024	2025	2026
Corporate Transfer	\$870,000.00	\$300,000.00	\$300,000.00	\$300,000.00	\$300,000.00
Recreation Transfer	\$1,000,000.00	\$50,000.00	\$50,000.00	\$50,000.00	\$50,000.00
Special Recreation	\$575,000.00	\$580,000.00	\$585,000.00	\$590,000.00	\$600,000.00
Land/ Cash - Developer Donation	\$285,000.00	\$100,000.00	\$0.00	\$0.00	\$0.00
Interest	\$150.00	\$150.00	\$150.00	\$150.00	\$150.00
<b>Total</b>	<b>\$2,730,000.00</b>	<b>\$1,030,000.00</b>	<b>\$935,000.00</b>	<b>\$940,000.00</b>	<b>\$950,000.00</b>
Affiliate Capital Improvement	2022	2023	2024	2025	2026
Plainfield Athletic Club (Baseball/Softball)	\$13,000.00	\$13,000.00	\$13,000.00	\$13,000.00	\$13,000.00
Plainfield Jr. Cats (Football)	\$2,000.00	\$2,000.00	\$2,000.00	\$2,000.00	\$2,000.00
Plainfield Spccer Association (Soccer)	\$11,500.00	\$11,500.00	\$11,500.00	\$11,500.00	\$11,500.00
<b>Total</b>	<b>\$26,500.00</b>	<b>\$26,500.00</b>	<b>\$26,500.00</b>	<b>\$26,500.00</b>	<b>\$26,500.00</b>
Carry-Over	2022	2023	2024	2025	2026
Balance Remaining	\$2,716,000.00	\$3,121,688.00	\$2,214,688.00	\$1,646,688.00	\$1,445,188.00
Capital Yearly Expenses	\$2,350,812.00	\$2,363,500.00	\$1,529,500.00	\$1,168,000.00	\$1,330,000.00
<b>Total</b>	<b>\$365,188.00</b>	<b>\$758,188.00</b>	<b>\$685,188.00</b>	<b>\$478,688.00</b>	<b>\$115,188.00</b>
<b>Total Capital Funding (End of Year Balance)</b>	<b>\$3,121,688.00</b>	<b>\$2,214,688.00</b>	<b>\$1,646,688.00</b>	<b>\$1,445,188.00</b>	<b>\$1,491,688.00</b>



# CAPITAL IMPROVEMENT PLAN 2022 - 2026

## APPENDIX A: FACILITIES PLANNED MAINTENANCE SCHEDULE

Park Name	Type	Installed	Life Cycle	Expected Replacement	Refurbish
Four Seasons (Main)	AC Condensing Unit	2007	15	2022	
Four Seasons (Main)	Furnace	2007	15	2022	
NTEC	Gutters	2003	19	2022	
Streams	AC Condensing Unit	2006	16	2022	
Streams	Furnace	2006	16	2022	
Streams	Furnace	2006	16	2022	
Ottawa Street Pool	Hot water Heater (2)	2011	12	2023	
Streams	Hot water Heater	2006	17	2023	
Administration	Siding	1987	37	2024	
Annex	AC Condensing Unit	2009	15	2024	
Annex	Furnace	2009	15	2024	
Annex	Hot water Heater	2009	15	2024	
Administration	AC Condensing Unit	2010	15	2025	
Administration	AC Condensing Unit	2010	15	2025	
Administration	AC Condensing Unit	2010	15	2025	
Administration	Battery back up Sump Pump	2017	8	2025	
Administration	Furnace	2010	15	2025	
Administration	Furnace	2010	15	2025	
Administration	Sump pump	2017	8	2025	
Annex	Sump pump	2017	8	2025	
Four Seasons (Main)	Hot water heater	2010	15	2025	
Four Seasons (Main)	Lighting	1997	28	2025	
Ottawa Street Pool	VGB filters	2015	10	2025	
Streams	Battery back up Sump Pump	2017	8	2025	
Streams	Sump pump	2017	8	2025	
Administration	Hot Water Heater	2012	15	2027	
Four Seasons (Main)	Heater	1997	30	2027	
NTEC	AC Condensing Unit	2012	15	2027	
NTEC	Furnace	2012	15	2027	
North Shop	Heater	2008	20	2028	
Administration	AC Condensing Unit - Server	2019	10	2029	
PARC	Heater Main Foyer Ceiling	2019	10	2029	
PARC	Water Closet Heater	2019	10	2029	
PARC	Cabinet Unit Heaters (3)	2019	10	2029	
PARC	Sump pump	2019	10	2029	
Annex	Radon	2020	10	2030	
Administration	Gutters	2006	25	2031	

Park Name	Type	Installed	Life Cycle	Expected Replacement	Refurbish
Administration	Roof	2006	25	2031	
PARC	Hot water Heater	2019	12	2031	
PARC	Humidifier	2019	12	2031	
North Shop	Gutters	2003	30	2033	
Annex	Deck	2014	20	2034	2029
PARC	Roof Top Condensing Units (2)	2019	15	2034	
PARC	RTU-1	2019	15	2034	
PARC	RTU-2	2019	15	2034	
PARC	VRF	2019	15	2034	
PARC	Carpet tiles	2019	15	2034	
Annex	Roof	2005	30	2035	
Annex	Gutters	2005	30	2035	
NTEC	Hot water Heater	2019	16	2035	
Streams	Gutters	2006	30	2036	
Streams	AC Condensing Unit	2021	15	2036	
Streams	Roof	2006	30	2036	
Streams	Siding	2006	30	2036	
NTEC	Lighting	2019	20	2039	
PARC	ERV	2019	20	2039	
PARC	Fitness Flooring	2019	20	2039	
PARC	Solar Inverters	2019	20	2039	
PARC	Solar Panels	2019	20	2039	
PARC	Track Flooring	2019	20	2039	
PARC	Roof-TPO-White	2019	22	2041	
PARC	Lighting	2019	25	2044	
Four Seasons (Main)	Gutters	1997	50	2047	
Four Seasons (Main)	Roof	1997	50	2047	
Four Seasons (Main)	Siding	1997	50	2047	
PARC	Elevator	2019	30	2049	
PARC	Ceiling Fans	2019	30	2049	
Ottawa Street Pool	Gutters	2021	30	2051	
Ottawa Street Pool	Roof	2021	30	2051	
North Shop	Roof	2003	50	2053	
North Shop	Siding	2003	50	2053	
NTEC	Siding	2003	50	2053	
NTEC	Roof	2003	50	2053	
PARC	Gym Flooring	2019	50	2069	2029
Streams	Dance Floors	2019	50	2069	2029
PARC	Siding	2019	75	2094	2024
PARC	Concrete Flooring	2019	75	2094	2024

# CAPITAL IMPROVEMENT PLAN 2022 - 2026

## APPENDIX B: VEHICLE REPLACEMENT SCHEDULE

Vehicle Number	Vehicle	Vehicle Use	Purchase Type	Purchased	Life Cycle	Anticipated Replacement
14	Ford-F350 *	Parks/Mowing/Plow	L/O	2006	16	2022
23	Ford-F250	Parks Mgr./NTEC - Tow	L/O	2009	13	2022
27	Ford Ranger	Risk Mgr	L/O	2011	11	2022
32	Ford-F350	Mechanics Bed	L/O	2014	9	2023
34	Ford-F250	Lift Gate/Garbage	L/O	2014	9	2023
5	Ford-F350	KUV-Const.	L/O	2016	8	2024
36	Ford-F250	Parks/Quad	L/O	2015	9	2024
12	Ford-F150	Lift Gate-Garbage	L/O	2020	6	2026
13	Ford Transit	Custodial	L/O	2017	9	2026
31	Dodge Journey	Admin/Planning	P	2013	13	2026
1	Ford Bus	14 Passenger Bus	P	2017	10	2027
2	Ford Bus	14 Passenger Bus	P	2017	10	2027
9	Ford-F350	Mowing/Quad	L/O	2018	9	2027
38	Ford-F350	Stake/Lift	L/O	2015	12	2027
8	Ford-F150	Parks Mgr	L/O	2020	8	2028
21	Ford-F350	Plow/Salt	L/O	2019	9	2028
30	Chevy 3500	Admin/Cargo Van	P	2013	15	2028
25	Ford F-350	Plow/Salt	L/O	2021	8	2029
11	Ford F-250	Parks/Tow	L/O	2021	8	2029
18	Ford Escape	Admin	P	2019	10	2029
22	Ford F-250	Parks/Tow	L/O	2021	9	2030
28	Ford F-150	Parks	L/O	2021	9	2030
37	Ford-F450	Dump/Box/chipper	P	2015	15	2030
29	Ford F-150	Parks	L/O	2021	10	2031
15	Ford-F350	Dump/Landscape	P	2019	15	2034



# CAPITAL IMPROVEMENT PLAN 2022 - 2026

## APPENDIX C: EQUIPMENT REPLACEMENT SCHEDULE

Equipment	Equipment Number	Purchased	Life Cycle	Anticipated Replacement	Use
Kubota ZD326S -6'	28	2008	14	2022	6' Mower
Utility - Kubota RTV900	32	2008	14	2022	Utility/Sprayer
NH.160-Skid (NS)	27	2005	18	2023	Skid
Toro 30" - Snowblower		2010	13	2023	Snowblower
Toro-621- Snowblower		2010	13	2023	Snowblower
Briggs - Snowblower		2010	13	2023	Snowblower
Kubota ZD326S -6'	30	2008	15	2023	6' Mower
Wood - Batwing Pull behind	46	1982	42	2024	Rough Cut pull
Kubota ZD326S -6'	31	2008	16	2024	6' Mower
JD. 5310 Tractor Large Turf Tire	20	1999	25	2024	Field tractor
JD- 997- 6'	34	2010	15	2025	6' Mower
JD- 997- 6'	35	2010	15	2025	6' Mower
Toro 5900 -16'	42	2014	12	2026	16' Mower
Kubota ZD331-6'	38	2013	14	2027	6' Mower
Kubota ZD331-6'	39	2013	14	2027	6' Mower
JD. 325-Skid (4S)	33	2009	18	2027	Skid
JD. 4100 Tractor Small - bucket	24	2002	25	2027	
Ventrak 4500Y	1	2017	10	2027	Stump/rough Cut
Delta 10" Table Saw (4Seasons)		2018	10	2028	Table Saw
LandPride FSP500 Spreader		2018	10	2028	Fert. Spreader
Tennant T500-Floor scrubber (PARC)		2019	10	2029	Floor Scrub
Husky-C201H AirComp. Port.		2019	10	2029	Port. Air Comp
Husky-C201H AirComp. Port.		2019	10	2029	Port. Air Comp
Kubota ZD 1211L	3	2019	10	2029	6' Mower
Toro 5900 -16'	43	2014	15	2029	16' Mower
Advance ES3000xp Carpet Cleaner		2020	10	2030	Carpet Cleaner
FirstProducts- Aera-vator		2010	20	2030	Aera-vator
LandPride CA 2572 Aerator		2010	20	2030	Aerator
BillyGoat-Outback Brush		2010	20	2030	Brushcutter

Equipment	Equipment Number	Purchased	Life Cycle	Anticipated Replacement	Use
DeWalt 12" Miter Saw (4Seasons)		2010	20	2030	Miter Saw
Husky 80gal. AirComp (4 Seasons)		2010	20	2030	Air Comp.
Jacobsen HR 800	4	2020	10	2030	16' Mower
JD. 518 R - Rototiller		2010	20	2030	Rototiller
Mower 14 - Jacobson HR700	2	2018	12	2030	14' Mower
Northstar 55gal. Sprayer		2010	20	2030	Sprayer?
Northstar 55gal. Sprayer		2010	20	2030	Sprayer?
Progressive Finish cut pull behind	47	2010	20	2030	Finish cut pull
Ridge R45 - Table Saw (4Season)		2020	10	2030	Table Saw
Vermeer - Chipper BC5900	44	2015	15	2030	Chipper
JD. 1200A Field Groomer	5	2019	12	2031	Ballfield Groomer
Kubota ZD 1211L		2021	10	2031	6' Mower
Ventrak HQ680 - Rough Cut deck		2017	15	2032	Rough cut Deck
Ventrak M5720 - Finish cut deck		2017	15	2032	Finish cut deck
JD. 1200A Field Groomer	9	2021	12	2033	Ballfield Groomer
NH. boomer 50 with Drag (NTEC)	40	2013	20	2033	Sm. Tractor w/drag
Kubota ZD326S -6'	29	2021	13	2034	6' Mower
Ventrak KC 180 Stump Grinder		2019	15	2034	Stump Grinder
JD. 318E Skid (NTEC)	45	2015	20	2035	Skid
NH. workmaster 75-Tractor-Mud tire	37	2012	25	2037	Rough Tractor
DeWalt 80gal. AirComp (North)?		2018	20	2038	Air Comp.
Bearcat LS27 - Log splitter		2010	30	2040	logsplitter
DeWalt 80gal. AirComp (Mathers)?		2020	20	2040	Air Comp.



# CAPITAL IMPROVEMENT PLAN 2022 - 2026

## APPENDIX D: PLAYGROUND REPLACEMENT SCHEDULE

Park Name	Original Cost	Year Purchased	Life Cycle	Expected Replacement
Auburn Lakes	\$87,330.00	2003	19	2022
Sunset	\$49,124.00	2002	20	2022
Vintage Harvest	\$21,960.00	2001	21	2022
Champion Creek	\$30,436.58	2001	22	2023
Cumberland	\$49,124.00	2002	21	2023
Ponds	\$40,547.00	2000	23	2023
Caton Ridge	\$50,702.00	2003	21	2024
Heritage Oaks	\$54,000.00	2002	22	2024
Van Horn - East	\$31,572.00	2005	19	2024
Cambridge	\$42,812.68	2003	22	2025
Streams - Park	\$51,996.24	2006	19	2025
Streams - Tot	\$42,328.00	2005	20	2025
Autumn Fields	\$58,429.00	2006	20	2026
Boy Scout	\$43,469.73	2002	24	2026
Coldwater Park	\$61,155.00	2006	20	2026
Creekside	\$53,664.65	2005	21	2026
Kings Crossing	\$36,017.22	2006	20	2026
Parkview	\$73,385.00	2006	21	2027
Autumn Lakes	\$84,896.00	2007	20	2027
Canterbury	\$80,241.03	2007	20	2027
Clow Stephens -East	\$28,000.00	2009	18	2027
Dayfield	\$66,645.50	2009	18	2027
Lakewood Falls	\$42,568.90	2007	20	2027
Riverwalk	\$51,954.00	2007	20	2027
Dunmoor	\$67,458.00	2008	20	2028
Greywall	\$77,290.00	2008	20	2028
Hidden River	\$47,170.00	2006	22	2028
Quail Run	\$53,500.00	2008	20	2028
Tamarack	\$164,358.73	2004	25	2029
Golden Meadows	\$11,898.98	2011	18	2029
Patriot Square	\$67,086.00	2007	22	2029
Sunnyland	\$63,141.00	2009	20	2029
Winding Creek	\$93,951.99	2009	20	2029
Clow Stephens -West	\$167,000.00	2010	20	2030
Village Green - Splash	\$66,107.00	2010	20	2030

Park Name	Original Cost	Year Purchased	Life Cycle	Expected Replacement
Waters Edge	\$49,430.00	2006	25	2031
Whisper Glen	\$65,500.00	2007	25	2032
Darcy	\$123,700.00	2008	25	2033
Meari	\$150,000.00	2015	18	2033
Northpoint	\$61,663.50	2008	25	2033
Rock Ridge	\$63,057.00	2008	25	2033
Windsor Ridge	\$141,459.00	2013	20	2033
Bott Park-Challenge	\$200,000.00	2020	15	2035
Bott Park-Play	\$300,000.00	2020	15	2035
Commons - Fitness	\$58,838.62	2017	18	2035
Van Horn-West	\$84,476.03	2017	18	2035
Village Green - Play	\$200,000.00	2017	18	2035
Grand Prairie Tot Lot	\$90,000.00	2016	20	2036
Lakewood Caton	\$150,000.00	2016	20	2036
Walkers Grove	\$150,000.00	2016	20	2036
Harvest Glen	\$150,000.00	2017	20	2037
Heritage Lakes	\$29,327.03	2019	18	2037
Kelly	\$100,000.00	2019	18	2037
Kendall Ridge	\$150,000.00	2017	20	2037
Reserve	\$150,000.00	2019	18	2037
Brookside	\$100,000.00	2020	18	2038
Commons - Play	\$200,000.00	2020	18	2038
Heritage Meadows	\$150,000.00	2019	20	2039
Indian Oaks	\$150,000.00	2019	20	2039
Prairie Grove	\$300,000.00	2019	20	2039
Clearwater Springs	\$100,000.00	2020	20	2040
Eaton Preserve	\$97,247.86	2021	19	2040
Norman Greenway	\$48,165.00	2021	20	2041
Olde Renwick	\$43,439.00	2021	20	2041
Woodside	\$175,000.00	2021	21	2042
Aspen Meadows	\$31,439.00	2021	22	2043
Wexford (2007)	\$45,000.00	2022	23	2045

# APPENDIX A

## FUND BALANCES / NET ASSET POLICY

### PURPOSE

A Fund Balance/Net Assets Policy establishes a minimum level at which the projected end-of-year fund balance/net assets must observe; as a result of the constraints imposed upon the resources reported by the governmental and proprietary funds. This policy is established to provide financial stability, cash flow for operations, and the assurance that the District will be able to respond to emergencies with fiscal strength. More detailed fund balance financial reporting and the increased disclosures will aid the user of the financial statements in understanding the availability of resources.

It is the District's philosophy to support long-term financial strategies, where fiscal sustainability is its first priority, while also building funds for future growth. It is essential to maintain adequate levels of funds balance/net assets to mitigate current and future risks and to ensure tax rates. Fund balance/net asset levels are also crucial consideration in long-term financial planning. Credit rating agencies carefully monitor levels of fund balance/net assets and unassigned fund balance in the Corporate Fund to evaluate the Government's continued creditworthiness.



### DEFINITIONS

#### Governmental Funds

The fund balance will be composed of three primary categories:

1. **Nonspendable Fund Balance** – portion of a Governmental Fund's fund balance that are not available to be spent, either in the short-term or long-term, or through legal restrictions (e.g., inventories, prepaid items, land held for resale and endowments).
2. **Restricted Fund Balance** – portion of a Governmental Fund's fund balance that are subject to external enforceable legal restrictions (e.g., grantor, contributor and property tax levies).
3. **Unrestricted Fund Balance** – is made up of three components:
  - A. **Committed Fund Balance** – the portion of a Governmental Fund's fund balance with self-imposed constraints or limitations that have been placed at the highest level of decision making through formal Board action. The same action is required to remove the commitment of fund balance.
  - B. **Assigned Fund Balance** – the portion of a Governmental Fund's fund balance to denote an intended use of resources but with no formal Board action.
  - C. **Unassigned Fund Balance** – available expendable financial resources in a governmental fund that is not the object of tentative management plan.

Some funds are funded by a variety of resources, including both restricted and unrestricted (committed, assigned and unassigned). The Government assumes that the order of spending fund balance is as follows: non-spendable (if funds become spendable), restricted, committed, assigned, unassigned.





# APPENDIX A (CONT.)

## AUTHORITY

### GOVERNMENTAL FUNDS

**Committed Fund Balance** – A self-imposed constraint on spending the fund balance must be approved by ordinance or resolution of the Board of the District. Any modifications or removal of the self-imposed constraint must use the same action used to commit the fund balance. Formal action to commit fund balance must occur before the end of the fiscal year. The dollar amount of the commitment can be determined after year end.

**Assigned Fund Balance** – A self-imposed constraint on spending the fund balance based on the Government's intent to use fund balance for a specific purpose. The authority may be delegated to members of the management team by the Board.

## MINIMUM UNRESTRICTED FUND BALANCE LEVELS

### GOVERNMENTAL FUNDS

#### CORPORATE FUND

**Purpose** – Is a major fund and the general operating fund of the Government. It is used to account for all activities that are not accounted for in another fund.

**Fund Balance** – Unrestricted fund balance targets should represent no less than five months and no more than six months of operating expenditures. Balances above the maximum are transferred to other funds or to capital projects at the Board's discretion.

### SPECIAL REVENUE FUND

**Purpose** – Used to account for and report the proceeds of specific revenue sources that are legally restricted or committed to expenditures for specified purposes other than debt service or capital projects.

**Financing** – Special revenue funds are provided by a specific annual property tax levy or other restricted and/or committed revenue source. Financing may also be received from other charges for services, etc.

**Fund Balance** – The portion of fund balance derived from property taxes will be legally restricted.

The District's special revenue funds include IMRF, Social Security, Liability Insurance, Audit, Museum, Paving & Lighting, Police Protection, Unemployment, Recreation, and Special Recreation Funds.

The IMRF, Social Security, and Liability Insurance Funds - Fund balance target is no less than four months and no more than five months of operating expenditures.

The Audit, Museum, Paving & Lighting, Police Protection, and Unemployment Funds- When taxes are levied for these funds; the fund balance target is no less than four months and no more than five months of operating expenditures.

**Recreation Fund** - Assigned fund balance target should represent no less than five months and no more than six months of operating expenditures.

**Special Recreation Fund** – Fund balance target is 5% of operating expenditures. The vast majority of amounts levied for this fund are transferred to the LCSRA (Lily Cache Special Recreation Association) to provide for the recreational needs of the special needs population. Additional taxes may be levied in this fund for related purposes that are consistent with the purpose of the fund.

## APPENDIX A (CONT.)

### DEBT SERVICE FUND

**Purpose** – Established to account for financial resources that are restricted, committed, or assigned to expenditure for principal and interest.

**Financing** – The municipality levies an amount or transfers in an amount close to the principal and interest that is anticipated to be paid.

**Fund Balance** – Derived from property taxes; therefore, legally restricted. Any fund balance accumulation should be a maximum the amount of the next principal and interest payment due.

### CAPITAL PROJECTS FUND

**Purpose** - Established to account for and report financial resources that are restricted, committed, or assigned to expenditure for capital outlays including the acquisition or construction of capital facilities and other capital assets, excluding those types of capital related outflows financed by proprietary funds.

**Financing** – Debt financing, grants, or interfund transfers are used to finance projects.

**Fund Balance** – Considered segregated for maintenance, construction and/or development; therefore, considered committed, restricted, or assigned depending on the intended source/use of the funds. Increases or decreases in fund balances are associated with the specific projects planned. Therefore, no specific target is established for this fund.

### OTHER CONSIDERATIONS

In establishing the above policies for unrestricted fund balance/net asset levels, the Government considered the following factors:

- ▶ The predictability of the Government's revenues and the volatility of its expenditures (i.e., higher levels of unrestricted fund balance may be needed if significant revenue sources are subject to unpredictable fluctuations or if operating expenditures are highly volatile)
- ▶ The Government's perceived exposure to significant one-time outlays (e.g., disasters, immediate capital needs, state budget cuts)
- ▶ The potential drain upon General Fund resources from other funds as well as the availability of resources in other funds (i.e., deficits in other funds may require a higher level of unrestricted fund balance be maintained in the General Fund, just as, the availability of resources in other funds may reduce the amount of unrestricted fund balance needed in the General Fund)
- ▶ Liquidity (i.e., a disparity between when financial resources actually become available to make payments and the average maturity of related liabilities may require that a higher level of resources be maintained)
- ▶ Commitments and assignments (i.e., governments may wish to maintain higher levels of unrestricted fund balance to compensate for any portion of unrestricted fund balance already committed or assigned by the government for a specific purpose)

If any of the above factors change, the Government should readdress current unrestricted fund balance/net asset levels to ensure amounts are appropriate.





## APPENDIX A (CONT.)

**SPENDING POLICY (FLOW OF FUNDS)** – The District will spend the most restricted dollars before less restricted in the following order:

1. Non-spendable (if funds become spendable)
2. Restricted
3. Committed
4. Assigned
5. Unassigned

**AUTHORITY** – The Executive Director of the District will determine if a portion of fund balance should be assigned.

**REPORTING** – Staff will prepare and include in the budget document a schedule that shows the status of the Park District's balances compared to the targets outlined in this policy. The Executive Director is given authority within this policy to assign fund balances to specific projects or planned expenditures.

**MINIMUM TARGETS** – Staff will monitor the major revenue collections and the amount of cash available by reviewing the monthly financial reports. During the year, if revenue projections suggest that revenue will not meet expectations, and the fund target(s) will not be met by year end, the Executive Director will take the following actions to reach the goals established in the adopted budget:

- ▶ Review expenditures/expenses with Directors
- ▶ Reduce capital asset expenditures/expenses
- ▶ Reduce operational expenditures/expenses, where appropriate, while maintaining the adopted budget goals
- ▶ Present to the Board of Park Commissioners other expenditure/expense control options, including those that might modify the goals established in the adopted budget

**EXCEPTIONS TO THE POLICY** – If the Board adopts a budget that does not meet the parameters of this policy, then the budget will include a plan for adhering to this Policy within a three-year period.

# APPENDIX B

## CAPITAL ASSET POLICY

### PURPOSE

The purpose of this capital asset policy is to provide control and accountability over capital assets, and to gather and maintain information needed for the preparation of financial statements. The District Capital Asset Policy is herein established to safeguard assets and to insure compliance with GASB34 for governmental financial reporting.

### OVERVIEW

This policy is herein established to safeguard and address the District investment in property, which comprises a significant resource. This policy is meant to ensure compliance with various accounting and financial reporting standards including Generally Accepted Accounting Principles (GAAP), and Governmental Accounting, Auditing, and Financial Reporting (GAAFR).

Further, this policy is meant to reflect the District's desire to meet the reporting requirements set forth in the Governmental Accounting Standards Board (GASB) Statement No. 34. Specifically, the GASB Statement No. 34 suggests that governments should provide additional disclosures in their summary of significant accounting policies including the policy for capitalizing assets and for estimating the useful lives of those assets which is used to calculate the depreciation expense. The Statement also requires disclosure of major classes of assets, beginning and end-of-year balances, capital acquisition, sales/ dispositions, and current-period depreciation expense.

The Finance & I.T. Department will be notified by completing a Fixed Asset Data Sheet whenever a fixed asset is purchased or disposed of. The following information is to be included for each fixed asset purchase: description, user, date acquired, service date, manufacturer name, model, serial number, cost, and location. When a fixed asset is disposed of, the Finance & I.T. Department is to be notified in writing with the following information: asset ID#, description, and user.

## INVENTORY, VALUING, CAPITALIZING, AND DEPRECIATION

### INVENTORY

Responsibility for control of capital assets will rest with the department wherein the asset is located. The Finance & I.T. Department shall ensure that such control is maintained by establishing an inclusive capital asset inventory schedule. Asset purchases, which fall below the capitalization threshold, will not be included in the capital asset inventory.

Each Department will be responsible for control of capital assets for their department. The Finance & I.T. Department shall ensure that such control is maintained by establishing a capital asset inventory schedule. The inventory schedule will include the following for each asset:

- ▶ Asset Description – A description of the asset (serial #, model#)
- ▶ Asset Classification (Land and Land Improvements, Building and Building Improvements, Vehicles, Machinery and Equipment, and Infrastructure Assets)
- ▶ Department name and physical location of asset
- ▶ Date asset was purchased/acquired and or disposed
- ▶ Cost of Asset
- ▶ Method of acquisition (purchased or donated)
- ▶ Estimated useful life

This list will be maintained and updated by the Finance & I.T. Department and given to the Department Director for review on an ongoing basis.



## APPENDIX B (CONT.)

### VALUING CAPITAL ASSETS

Capital assets should be valued at cost or historical costs, plus those costs necessary to place the asset in its location (i.e. freight, installation charges.) In the absence of historical costs information, a realistic estimate will be used. Donated assets will be recorded at the estimated current fair market value.

### CAPITALIZING

#### When to Capitalize Assets:

Assets are capitalized at the time of acquisition. To be considered a capital asset for financial reporting purposes an item must be at or above the capitalization threshold (see schedule-page 3) and have a useful life of at least one year.

#### Assets not Capitalized:

Capital assets below the capitalization threshold (see schedule-page 3) on a unit basis but warranting "control" shall be inventoried and an appropriate list will be maintained.

#### Capital Assets should be capitalized if they meet the following criteria:

- ▶ Tangible
- ▶ Useful life of more than one year (benefit more than a single fiscal period)
- ▶ Cost exceeds designated threshold (see schedule-page 3)

### Capital Assets include the following major classes of assets:

- ▶ **Land and Land Improvements** – Capitalized value is to include the purchases price plus costs such as legal fees and filing fees; improvements such as parking lots, fences, pedestrian bridges, landscaping.
- ▶ **Building and Building Improvements** – Costs include purchase price plus costs such as legal fees and filing fees; improvements include structures and all other property permanently attached to, or an integral part of the structure. These costs include re-roofing, electrical/plumbing, carpet replacement, and HVAC.
- ▶ **Vehicles** – Costs include purchase price plus costs such as title & registration.
- ▶ **Machinery and Equipment** – Assets included in this category are tractors, mowers, generators, office equipment (photo copiers, printers), playground equipment, phone system, and kitchen equipment.
- ▶ **Furniture & Fixtures** – Assets included in this category are office furniture.

### DEPRECIATION

Depreciation is computed on a straight-line method with depreciation computed on a monthly basis from the month of acquisition. Additions and improvements will only be capitalized if the cost either enhances the asset's functionality or extends the asset's useful life.

Projects in process will be added to the asset base as the projected expenses are incurred. However, the project will first need to meet its individual threshold.



## APPENDIX B (CONT.)

### OTHER

#### Removing Capital Assets from Inventory

Capital assets are to be removed from inventory in accordance with the District Asset Disposal Policy.

### DONATIONS OR TRANSFER

The Finance & I.T. Department must be notified by the responsible department to add additions and deletions from donated or transferred assets to the inventory listing.

### LOST OR STOLEN PROPERTY

When suspected or known losses of inventoried assets occur, the Department should conduct a search for the missing property. The search should include transfer to another department, storage, scrapping, surplus property. If the missing property is not found, the department must contact the Finance & I.T. Department.

#### Capital Assets Useful Lives are as follows:

	Useful Life in Years	Capitalization Threshold	Inventory Threshold
Land	N/A	\$ 1	\$ 1
Land Improvements		5,000	1
Steel Bleachers	5		
Parking Lots	15		
Fences/Bridges/Landscaping	30		
Concrete Improvements	30		
Buildings		5,000	1
Concession/Maintenance/Office	50		
Building Improvements		5,000	1
Furniture	10		
HVAC	20		
Re-Roofing	30		
Electrical/Plumbing	20		
Carpet Replacement	10		
Vehicles		5,000	1
Vehicles – General	5		
Machinery & Equipment		5,000	1,000
Tractors	5		
Mowers	5		
Office Equipment	20		
Playground Equipment	18		
Generators	20		
Phone System	10		
Kitchen Equipment	10		
Furniture & Fixtures			
Office Furniture	20	5,000	1,000

# APPENDIX C

## PURPOSE

With multiple benefits accruing to both personal and public interests, it is appropriate for public park and recreation services to be supported by a blend of participant fees and taxpayer funding. The annual District budget determines the amount of taxpayer support that is available for park and recreation services and charging fees for participation is a way to ensure the ongoing availability of park and recreation services and supplementing limited taxpayer dollars.

In alignment with the Plainfield Park District ("District") mission of "enhancing lives through equitable and accessible exceptional recreational opportunities" for all and the vision of "aspiring to be innovative, diverse, and inclusive in administration, recreation, and preservation experiences for the entire community", the District is shifting towards a fiscal management philosophy focused on "beneficiary of service". In this conceptualization, each type of service has a set of specific characteristics that provide a rationale for who should pay (e.g., taxpayers, the individual, or both) and to what degree. Ultimately, this grounds cost recovery expectations and the spending of taxpayer dollars in a philosophical underpinning that affirms a commitment to equitable investment, financial discipline, and long-term fiscal health.

## POLICY STATEMENT

The District's cost recovery strategy intends to create organizational resilience by way of logical, intentional, and thoughtful guidelines for investment and spending decisions. The strategy encourages revenue generation strategies and practices that are fair, equitable, and responsible. This direction is required in order to sustain the Department and its expectation as a provider of park, culture, and recreation services, and the justifiable recovery of costs as detailed in this policy is necessary to ensure the District's financial stability in the near and long term.

## COST RECOVERY

Cost recovery refers to revenues generated from fees and charges, sponsorships, donations, grants, and other alternative revenue streams in relation to the amount of money necessary to operate a service. For example, a cost recovery level of 75% simply means that for each dollar spent on a service, .75 was generated from a revenue source with the remaining .25 was covered by subsidy dollars (i.e., taxes).

## SERVICE CATEGORIES

The development of categories which include like services are important when it comes to justifiable and equitable allocation of subsidy, cost recovery levels, and assignment of budget and general ledger lines to account for a category's fiscal performance (e.g., a service category such as Beginner/Introductory Activities would include activities such as learn to swim classes, youth sports classes, dance instruction, or beginner music lesson regardless of age).

The benefits of this type of approach are two-fold. First, it is inefficient for the District to determine cost recovery expectations by each individual service including facility, activity, or event. Secondly, categorizing by "type of service" or "likeness of service" discourages attempts to determine fees and charges (and therefore cost recovery decisions) based upon special interests, age-based services, or individual values.

The District provides many services annually to the community. The following Service Categories represent the District's service menu and include Service Category definitions as well as example services.





## APPENDIX C (CONT.)

### SERVICE CATEGORIES (CONT.)

#### ► Community & Education Services

This category includes life skills development, social impact, or are educationally focused activities and programs. [Examples: Great Adventures Preschool, Great Beginnings, Identify Theft, Rules of the Road, Northern Will County Special Recreation Association programs]

#### ► Community Events

This category includes annual events planned to be appealing to a majority of, or the entire community regardless of age, ability/skill, family composition, etc. These events are large-scale and highly intensive, and typically occur on an annual basis. [Examples: drive-in movies, Patriotic Picnic, Movies in the Park, Party @ the PARC, Family BINGO nights]

#### ► Drop-in access

This service category includes activities which do not require registration, are non-instructed, and include staff/volunteer supervision or oversight. [Examples: open swim at OSP, open gym & track at PARC, Game on program, and Game Day, mahjong and bridge at PTCC]

#### ► Enterprise Services

This category includes services that are commercial in nature and whose operations align most with those offered by the private sector. [Examples: Prairie Fit, horse boarding, personal training, birthday parties, pony parties, Ottawa Street Pool]

#### ► Non-skill Based Activities

This category includes classes, clinics, workshops, and other led/or supervised activities in which pre-registration is required and the primary intent is to provide socialization, interaction, and lifelong learning. [Examples: summer camp, family playtime, early childhood movement classes, senior luncheons]

#### ► Open Access

This category includes open access to parks and park amenities and does not include staff/volunteer supervision or oversight. [Examples: playgrounds, parks, pavilions, splash pad, dog parks, basketball courts, tennis courts, fishing ponds, trails, skate parks, athletic fields]

#### ► Rentals

This category includes parks, shelters, athletic fields, and recreation facility rentals providing exclusive use of spaces and places in the system. [Examples: shelter rentals, Prairie Activity & Recreation Center gym and room rentals, Plainfield Township Community Center room rentals, Ottawa Street Pool rental, athletic field rentals]

#### ► Skill-based Activities - Beginner & Intermediate

This service category includes classes, workshops and other led and/or supervised activities in which pre-registration is required and the primary intent is to acquire or learn a skill. [Examples: swim lessons levels preschool 1- level 4, athletic classes ages 3-6, music lessons, beginner equestrian classes and camps, dance classes ages 3-6, cooking, art and photography classes]

#### ► Skill-based Activities - Advanced

This service category includes classes, workshops and other led and/or supervised activities in which pre-registration is required and the primary intent is to enhance or master a skill. [Examples: dance team, adult leagues, youth sport leagues, equestrian team, swim lessons levels 5-6, athletic skills classes, fitness classes, dance classes ages 7-18]

#### ► Special Events

This category includes events that are intended to serve a niche' market or special interest and may occur on an annual basis or with some level of regularity. [Examples: Daddy Daughter Dance, Horse Shows, Holiday Pony Rides, Jeric's Skate Contest, Howl-Ween, Carboard Boat Regatta, Journey to the North Pole, Grinchmas on the Green, Haunted Hayrides, Bunny Breakfast]

## APPENDIX C (CONT.)

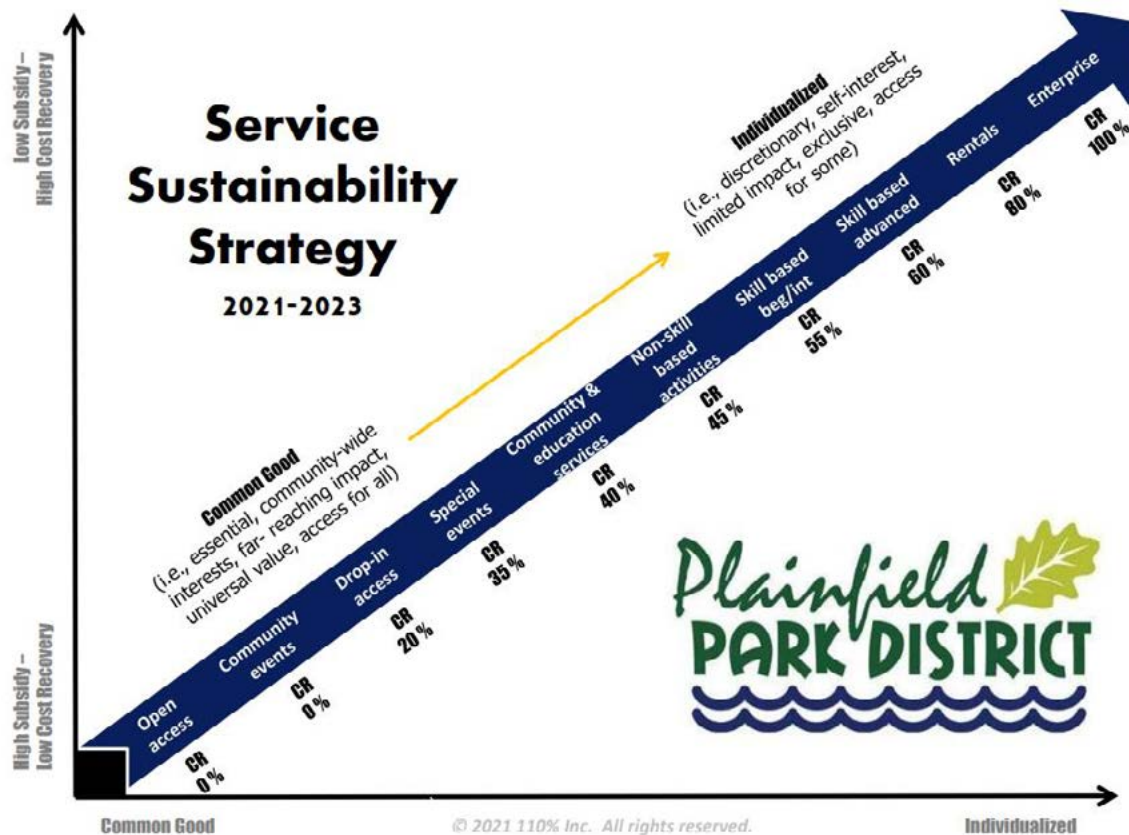
### COST RECOVERY STRATEGY - CONTINUUM MODEL

The District's Cost Recovery Strategy below illustrates the degrees to which financial resources will be spent and expenses will be recovered. It is grounded in the differentiation of park and recreation services on the basis of who benefits and who should pay. Economists have differentiated goods and services in the economy in this manner for decades and have designated three types of goods and services: community benefit, dual benefit, and individual benefit.

The District's Cost Recovery Strategy Continuum is grounded in a philosophy that acknowledges varying levels of service. This strategy shifts from philosophical underpinnings suggesting that all services should be provided at no or low cost for everyone to an equitable and just philosophy where subsidy allocation decisions are based upon "beneficiary of service". In this conceptualization, each type of service has a set of specific characteristics that provide

a rationale for who should pay (e.g., taxpayers, the individual, or both) and to what degree. Ultimately, this aligns subsidy allocation and cost recovery goals and expectations with beneficiary of service. Essentially, those who benefit from a service should pay for that service.

The two (2) year Plainfield Township Park District Cost Recovery Strategy Continuum includes the District's Service Categories and realistic cost recovery/subsidy goals and expectations that align with current financial conditions. The continuum is a graphic representation of the District's tax use and revenue enhancement strategy.





## APPENDIX C (CONT.)

### UPDATING SUBSIDY INVESTMENT EXPECTATIONS

Service category cost recovery performance levels should be updated annually, and subsidy (tax dollar) investment goals should be reviewed, analyzed, and updated at least every two years or more frequently as necessary.

### PRICING - DETERMINING FEES & CHARGES

Several pricing methods exist that will assist District staff in establishing fees and charges. The principal method for establishing services fees will be cost recovery pricing which is defined as determining a fee based on established cost recovery goals. Other pricing methods may be utilized by the District, however, any strategy or method used will ultimately require that cost recovery goals or subsidy allocation expectations be met. Common alternative pricing methods include:

#### ► Market (demand-based) pricing

Results in pricing based on demand for a service or what the target market is willing to pay for a service. The private and commercial sectors commonly utilize this strategy. One consideration for establishing a market rate fee is determined by identifying all providers of an identical service (i.e., private sector providers, other municipalities, etc.), and setting the highest fee. Another consideration is setting the fee at the highest level the market will bear.

#### ► Competitive pricing

Established prices fee based on what similar service providers or close proximity competitors are charging for services. One consideration for establishing a competitive fee is determined by identifying all providers of an identical or similar service (i.e., private sector providers, other municipalities, etc.), and setting the mid-point or lowest fee.

#### ► Value-based pricing

A pricing strategy in which the price of a product or a service is decided on the basis of perceived value or benefit it can provide to a customer. Value based pricing is more evident in places or markets where exclusive products are offered which offer more value than the generic or standard products.

#### ► Penetration pricing

Has the aim of attracting customers by offering lower prices on services? While many may use this technique to draw attention away from the competition, penetration pricing often results in lost revenue and higher subsidy requirements. Over time, however, an increased awareness of the service may drive revenues and help organizations differentiate themselves from others. After sufficiently penetrating a market, organizations should consider raising prices to better reflect the state of their position within the market.

#### ► Premium pricing

Establishes prices higher than that of the competition. Premium pricing is often most effective in the early days of a service's life cycle, and ideal for organizations that offer unique services. Because customers need to perceive products and services as being worth a higher price tag, an organization must work hard to create a value perception.

#### ► Bundle pricing

Allows for the sale of multiple services for a lower rate than customers would pay if they purchased each service individually. Bundling can be an effective way of selling services that are poor performers and can also increase the value perception in the eyes of customers - essentially giving them something for a reduced rate.

#### ► Differential/Dynamic pricing

Follows the "law of demand" by supporting a key pricing principle: some customers are willing to pay more than others. Differential pricing is the strategy of selling the same service to different customers at different prices. Differential pricing enables organizations to "profit" from their customers' unique valuations (ex. Prime time or surge pricing). In the event a Service Category's tax dollar investment/cost recovery goal is higher than current cost recovery performance and fee increases are required, prices may need to be raised incrementally over time in accord with market acceptance to optimize revenue generation. However, if the market does not respond favorably to the increase, the service may require divestment if the subsidy investment required cannot be justified based upon beneficiary of service.



## APPENDIX C (CONT.)

- ▶ In the event a tax dollar investment/cost recovery goal is less than the current level of recovery the established fee will remain the same to ensure that there is no loss of revenue or negative impact on the District's financial condition.

### SUCCESS METRICS

Methods that will be employed by the District to evaluate the value and intended community impact of investment and spending choices and which have significant relevance to the District's fiscal condition due to efficiencies and customer retention and satisfaction include but are not limited to the following.

- ▶ **Success Metric 1:**  
Financial viability: a service must meet its minimum tax dollar investment/cost recovery goal and as noted on the Cost Recovery Continuum and Strategy
- ▶ **Success Metric 2:**  
Market position: services should meet 75% or more of their capacity (maximum) to ensure efficiency of resource investment
- ▶ **Success Metric 3:**  
Increase in the number of participants within a special target market or market niche'  
(e.g., teens, older adults, minority populations, low income youth/families)
- ▶ **Success Metric 4:**  
Participant (customer) satisfaction: overall participant (customer) satisfaction must meet a minimum of 85% satisfaction or higher.

Addressing gaps between existing cost recovery performance and target (goals)

1. Analyze success metrics for services not meeting their cost recovery goal.
2. Analyze direct and indirect costs of providing service.
  - a. Measure ratio of direct and indirect cost.
  - b. Identify cost reduction opportunities.
  - c. Implement cost reduction opportunities.
3. Suggest market increase commensurate with cost recovery goal.
  - a. Conduct market analysis of service.
  - b. Identify opportunities for capturing larger market.
4. Identify potential sponsorship, donation, or pay-it-forward opportunities for supporting the service.
5. If services do not satisfy success metrics.



# APPENDIX D

## PURCHASING POLICY

The objective of the District purchasing policy is to assist the District in purchasing materials and services of sufficient quality and quantity at the most economical price available, in an open, organized, timely, legal and ethical manner so that material and services are available when needed, without creating excess inventory. This policy is meant to serve as a guideline and may not govern every purchasing situation that may arise.

The purpose of this policy is to ensure that purchases stay within the approved budget and that staff maintain the integrity of the budget by obtaining the best price and value for purchases.

The District shall comply with the statutory purchasing requirements of the State of Illinois and state purchasing statute supersedes this purchasing policy.

Approval for purchases as outlined in this policy is required before items are ordered or purchases are made.

Any purchase that exceeds the budgeted line item requires the approval of the Department Director and the Executive Director.

In the event that the Executive Director and Department Director are unavailable for authorization and a purchase must be made to facilitate efficient operations, verbal approval, followed by an e-mail or other written notification is permitted, in addition, the Director of Finance & I.T. is to be notified. However, planning for purchases is expected. This is on an emergency basis only.

### I. Purchases \$2,000.00 or less

All budgeted purchases \$2,000.00 or less will require approval by their Department Director.

### II. Purchases between \$2,000.01 to \$2,999.99

All budgeted purchases between \$2,000.01 to \$2,999.99 will require a purchase order approved by the Department Director, with final approval by the Executive Director. The Department Director will ensure

that the best price and best value for that item has been reviewed.

### III. Purchases between \$3,000.00 to \$14,999.99

Three quotes are needed for purchases between \$3,000.00 to \$14,999.99. Please attach the completed Quote Form to the Purchase Order for authorization from the Department Director and Executive Director. Please include freight whenever possible.

If total purchases for the fiscal year from a single vendor for the same product or project exceed \$3,500.00, then three quotes are needed. Submission of quotes must be within thirty (30) days of request. Quotes may be used for a 3-year period provided there is not a 15% change in unit cost.

### IV. Purchases between \$15,000.00 to \$24,999.99

In addition to obtaining three quotes, approval from the Department Director and Executive Director, the Board will be informed of budgeted purchases via memo or staff report by the appropriate Department Director. If the purchase was not included in the original approval of the Annual Budget and Appropriation Ordinance, Board approval is required.

### V. Open Purchase Orders

An open purchase order may be used for frequent vendors for more efficient operations with approval by the Department Director and Executive Director.

### VI. Competitive bidding process for purchases more than \$25,000.00

Due to statutory law, the District is required to advertise for sealed bids through the public bidding process for contracts for supplies, materials, or work for an expenditure more than \$25,000.00. Please refer to the Park District Code for bidding procedures. When specialized or unique items are needed, but cannot be competitively bid due to a single source, please see the Executive Director for approval.



## APPENDIX D (CONT.)

### VII. Professional Services between \$2,000.00 to \$9,999.99

With prior approval of the Executive Director, staff may engage professional service firms without obtaining three quotes, when it can be reasonably demonstrated that it is in the best interest of the park district. It is expected that staff will seek quotes, request proposals and conduct interviews and base their decision on, but not limited to, quality of work, work experience, price and history with the park district. Staff shall inform the Board of their selection. **When changes in fees for professional services are greater than 15% over the original amount, as informed to the Board, the Board and the Executive Director will be informed of this change.**

### VIII. Professional Services \$10,000.00 and greater

**When changes in fees for professional services are greater than 15% or \$10,000.00, whichever is less over the original amount, as originally approved by the board, board approval is required.** In addition to following the procedures in Section VII, Board approval is also required.

### IX. Receipt of Orders & Services

Please notify the Finance & I.T. Department if you have ordered something and have not received it or you have returned the item(s). This would prevent paying for items or services not yet received. Additionally, appropriate account codes shall be indicated on the approved invoices, if not already on the Purchase Order.

### X. Changed Purchase Orders

If a purchase is different than the approved amount, the Purchase Order or invoice will be returned for re-approval.

### XI. Emergency Purchases

In the course of District operations, it may be necessary from time to time for employees to make purchases on an emergency basis. An emergency purchase shall be considered to be warranted when the purchase of supplies, equipment or service is necessary, without strict adherence to the purchase order procedure, to maintain continuation of vital District services, with the Executive Director's approval. The Board President will be notified of the emergency purchase prior to the purchase, when feasible. Board members will be informed of the emergency purchase within 24 hours of the purchase and will approve at the next regularly scheduled board meeting.

It is expected that each employee follow purchasing procedures as outlined in this policy. If an employee is not adhering to the Purchasing Policy, disciplinary action may result.

Please note that this policy may be amended as needed for optimal internal control, as well as efficient operations.

# APPENDIX E



## Property Tax History

	Levy Year 2010	Levy Year 2011	Levy Year 2012	Levy Year 2013	Levy Year 2014	Levy Year 2015	Levy Year 2016	Levy Year 2017	Levy Year 2018	Levy Year 2019	Estimated Levy Year 2020
Total Assessed Value	2,695,713,896	2,519,475,994	2,345,959,858	2,245,886,204	2,248,269,511	2,319,531,847	2,462,359,859	2,577,065,318	2,703,176,028	2,851,040,048	3,074,000,000
% Change in EAV	-6.98%	-6.54%	-6.89%	-4.27%	0.11%	3.17%	6.16%	4.66%	4.89%	5.47%	7.82%
Tax Extension											
Aggregate Levy	3,958,388	4,036,158	4,231,094	4,290,154	4,416,554	4,469,288	4,528,425	4,669,722	4,826,930	4,943,498	5,148,877
Bonds	832,976	864,124	900,398	864,704	970,922	983,318	920,821	971,522	1,091,740	1,197,231	1,287,582
Special Recreation	490,527	491,171	571,937	539,075	775,450	790,797	854,337	907,047	1,083,802	1,140,416	1,229,600
Total Extension	5,281,891	5,391,453	5,703,429	5,693,933	6,162,926	6,243,403	6,303,583	6,548,291	7,002,472	7,281,145	7,666,059
% Change in Tax Extension											
Aggregate Levy	2.62%	1.96%	4.83%	1.40%	2.95%	1.19%	1.32%	3.12%	3.37%	2.41%	4.15%
Bonds	-2.88%	3.74%	4.20%	-3.96%	12.28%	1.28%	-6.36%	5.51%	12.37%	9.66%	7.55%
Special Recreation	49.84%	0.13%	16.44%	-5.75%	43.85%	1.98%	8.03%	6.17%	19.49%	5.22%	7.82%
Total % Change	4.75%	2.07%	5.79%	-0.17%	8.24%	1.31%	0.96%	3.88%	6.94%	3.98%	5.29%
Tax Rate											
Aggregate Levy	0.1468	0.1602	0.1805	0.191	0.1965	0.1924	0.1839	0.1812	0.1786	0.1734	0.1675
Bonds	0.0309	0.0343	0.0384	0.0385	0.0432	0.0423	0.0374	0.0377	0.0404	0.0420	0.0419
Special Recreation	0.0182	0.0195	0.0244	0.0240	0.0345	0.0340	0.0347	0.0352	0.0401	0.0400	0.0400
Total Direct Tax Rate	0.1959	0.2140	0.2433	0.2535	0.2742	0.2687	0.2560	0.2541	0.2591	0.2554	0.2494

o Report displays the change in Equalized Assessed Value, Total Tax Extension, and Tax Rate from 2010 Actual through 2020 Estimated.



## ORDINANCE 2022-01

### BUDGET AND APPROPRIATION ORDINANCE

**AN ORDINANCE ADOPTING THE COMBINED ANNUAL BUDGET AND APPROPRIATION OF FUNDS FOR THE PLAINFIELD TOWNSHIP PARK DISTRICT, WILL AND KENDALL COUNTIES, ILLINOIS FOR THE FISCAL YEAR BEGINNING ON THE 1<sup>ST</sup> DAY OF JANUARY, 2022 AND ENDING ON THE 31<sup>ST</sup> DAY OF DECEMBER, 2022.**

BE IT ORDAINED BY THE BOARD OF PARK COMMISSIONERS OF THE PLAINFIELD TOWNSHIP PARK DISTRICT, WILL AND KENDALL Counties, Illinois:

SECTION 1. It is hereby found and determined that:

- (a) This Board has heretofore caused to be prepared a combined Annual Budget and Appropriation Ordinance in tentative form, which Ordinance has been conveniently available for public inspection for at least 30 days prior to final action thereon; and
- (b) A public hearing was held at the Plainfield Activity & Recreation Center, Plainfield, Illinois on the 9th day of February, 2022 on said Ordinance, notice of said hearing having been given at least one week prior to such hearing by publication in the Herald News, a newspaper published within the Park District; and
- (c) That all other legal requirements for the adoption of the Annual Budget and Appropriation Ordinance of the Park District for the fiscal year beginning January 1, 2022 and ending December 31, 2022, have heretofore been performed.

SECTION 2. The following sums of money, or so thereof as may be authorized by law for the following objects and purposes, be and the same are hereby budgeted and appropriated for the fiscal year beginning the 1<sup>st</sup> day of January, 2022 and ending on the 31<sup>st</sup> day December, 2022.

Each of said sums of money and the aggregate thereof are deemed necessary by this Board to defray the necessary expenses and liabilities of the District during the fiscal year beginning January 1<sup>st</sup>, 2022 and ending December 31<sup>st</sup>, 2022 for the respective purposes set forth.

All unexpended balances of the appropriations for the fiscal year ended December 31<sup>st</sup>, 2022 and prior years are hereby specifically re-appropriated for the same general purposes for which they were originally made and may be expended in making up any insufficiency of any other items provided in this appropriation ordinance, in making this appropriation in accordance with applicable



## APPENDIX F (CONT.)



PLAINFIELD PARK DISTRICT  
CORPORATE FUND BUDGET  
FOR FISCAL YEAR ENDED DECEMBER 31, 2022

ESTIMATED REVENUES:

	2022 BUDGET
PROPERTY TAXES	3,374,166
REPLACEMENT TAXES	48,500
INTEREST	2,000
ATHLETIC FIELD FEES	92,465
OTHER	47,085
TOTAL REVENUES:	<u>3,564,216</u>

ESTIMATED EXPENSES:

		APPROPRIATION
SALARIES & WAGES	1,508,205	1,659,026
HEALTH INSURANCE	465,000	511,500
STAFF DEVELOPMENT	76,880	84,567
MATERIALS & SUPPLIES	296,950	326,645
UTILITIES	73,200	80,520
CONTRACTUAL SERVICES	573,841	631,225
MAINTENANCE & REPAIRS	55,000	60,500
TRANSFER TO CAPITAL PROJECTS	897,000	986,700
OTHER	22,800	25,080
CONTINGENCY	300,000	330,000
TOTAL EXPENSES:	<u>4,268,876</u>	<u>4,695,763</u>

ESTIMATED CASH BALANCE:

ESTIMATED CASH BALANCE AT JANUARY 1, 2022		\$2,345,946
TOTAL ESTIMATED REVENUE	\$3,564,216	
TOTAL ESTIMATED EXPENSES	<u>(\$4,268,876)</u>	<u>-\$704,660</u>
ESTIMATED CASH BALANCE AT DECEMBER 31, 2022		<u>\$1,641,286</u>

## APPENDIX F (CONT.)



PLAINFIELD PARK DISTRICT  
RECREATION FUND BUDGET  
FOR FISCAL YEAR ENDED DECEMBER 31, 2022

ESTIMATED REVENUES:

	2022 BUDGET
PROPERTY TAXES	1,250,000
INTEREST	1,000
PROGRAMS	1,226,074
RENTALS	69,260
BROCHURE ADVERTISING	15,000
OTHER	40,950
TOTAL REVENUES:	<u>2,602,284</u>

ESTIMATED EXPENSES:

		APPROPRIATION
SALARIES & WAGES	1,460,303	1,606,333
HEALTH INSURANCE	264,000	290,400
STAFF DEVELOPMENT	32,509	35,760
MATERIALS & SUPPLIES	212,113	233,324
UTILITIES	66,410	73,051
CONTRACTUAL SERVICES	354,891	390,380
MAINTENANCE & REPAIRS	38,895	42,785
OTHER	17,860	19,646
TRANSFER TO CAPITAL PROJECTS	1,000,000	1,100,000
CONTINGENCY	250,000	275,000
TOTAL EXPENSES:	<u>3,696,981</u>	<u>4,066,679</u>

ESTIMATED CASH BALANCE:

ESTIMATED CASH BALANCE AT JANUARY 1, 2022		\$2,603,754
TOTAL ESTIMATED REVENUE	\$2,602,284	
TOTAL ESTIMATED EXPENSES	<u>(\$3,696,981)</u>	<u>-\$1,094,697</u>
ESTIMATED CASH BALANCE AT DECEMBER 31, 2022		<u>\$1,509,057</u>

## APPENDIX F (CONT.)



PLAINFIELD PARK DISTRICT  
MUSEUM FUND BUDGET  
FOR FISCAL YEAR ENDED DECEMBER 31, 2022

ESTIMATED REVENUES:

	2022 BUDGET
PROPERTY TAXES	0
INTEREST	20
TOTAL REVENUES:	<u>20</u>

ESTIMATED EXPENSES:

		APPROPRIATION
CONTRACTUAL SERVICES	4,733	5,206
TOTAL EXPENSES:	<u>4,733</u>	<u>5,206</u>

ESTIMATED CASH BALANCE:

ESTIMATED CASH BALANCE AT JANUARY 1, 2022		\$4,740
TOTAL ESTIMATED REVENUE	\$20	
TOTAL ESTIMATED EXPENSES	<u>(\$4,733)</u>	<u>(\$4,713)</u>
ESTIMATED CASH BALANCE AT DECEMBER 31, 2022		<u>\$27</u>

## APPENDIX F (CONT.)



PLAINFIELD PARK DISTRICT  
LIABILITY FUND BUDGET  
FOR FISCAL YEAR ENDED DECEMBER 31, 2022

ESTIMATED REVENUES:	2022	
	BUDGET	
PROPERTY TAXES	115,000	
INTEREST	200	
TOTAL REVENUES:	<u>115,200</u>	
ESTIMATED EXPENSES:		
		APPROPRIATION
GENERAL LIABILITY & WORKER'S COMPENSATION	<u>143,000</u>	<u>157,300</u>
TOTAL EXPENSES:	<u>143,000</u>	<u>157,300</u>
ESTIMATED CASH BALANCE:		
ESTIMATED CASH BALANCE AT JANUARY 1, 2022		\$82,606
TOTAL ESTIMATED REVENUE	\$115,200	
TOTAL ESTIMATED EXPENSES	<u>(\$143,000)</u>	<u>(\$27,800)</u>
ESTIMATED CASH BALANCE AT DECEMBER 31, 2022		<u>\$54,806</u>

## APPENDIX F (CONT.)



PLAINFIELD PARK DISTRICT  
IMRF FUND BUDGET  
FOR FISCAL YEAR ENDED DECEMBER 31, 2022

ESTIMATED REVENUES:

	2022 BUDGET
PROPERTY TAXES	314,000
INTEREST	75
REIMBURSEMENTS	0
TOTAL REVENUES:	<u>314,075</u>

ESTIMATED EXPENSES:

		APPROPRIATION
IMRF EMPLOYER CONTRIBUTION	352,600	387,860
TOTAL EXPENSES:	<u>352,600</u>	<u>387,860</u>

ESTIMATED CASH BALANCE:

ESTIMATED CASH BALANCE AT JANUARY 1, 2022		\$159,900
TOTAL ESTIMATED REVENUE	\$314,075	
TOTAL ESTIMATED EXPENSES	<u>(\$352,600)</u>	<u>(\$38,525)</u>
ESTIMATED CASH BALANCE AT DECEMBER 31, 2022		<u>\$121,375</u>



## APPENDIX F (CONT.)



PLAINFIELD PARK DISTRICT  
DEBT SERVICE FUND BUDGET  
FOR FISCAL YEAR ENDED DECEMBER 31, 2022

ESTIMATED REVENUES:

	2022 BUDGET
PROPERTY TAXES	1,320,700
TOTAL REVENUES:	<u>1,320,700</u>

ESTIMATED EXPENSES:

		APPROPRIATION
BOND PRINCIPAL PAYMENTS	1,047,060	1,151,765
BOND INTEREST	273,624	300,986
OTHER	2,000	2,200
TOTAL EXPENSES:	<u>1,322,684</u>	<u>1,454,951</u>

ESTIMATED CASH BALANCE:

ESTIMATED CASH BALANCE AT JANUARY 1, 2022		\$9,929
TOTAL ESTIMATED REVENUE	\$1,320,700	
TOTAL ESTIMATED EXPENSES	<u>(\$1,322,684)</u>	<u>-\$1,984</u>
ESTIMATED CASH BALANCE AT DECEMBER 31, 2022		<u>\$7,945</u>

## APPENDIX F (CONT.)



PLAINFIELD PARK DISTRICT  
CAPITAL PROJECTS FUND BUDGET  
FOR FISCAL YEAR ENDED DECEMBER 31, 2022

ESTIMATED REVENUES:

	2022 BUDGET
TRANSFER FROM OTHER FUNDS	2,079,500
INTEREST ON INVESTMENTS	150
CAPITAL INITIATIVE FEES	25,600
GRANT REVENUE	217,000
TOTAL REVENUES:	<u>2,322,250</u>

ESTIMATED EXPENSES:

		APPROPRIATION
PROFESSIONAL SERVICES	165,000	181,500
INFORMATION TECHNOLOGY	15,500	17,050
MAINTENANCE & REPAIRS	127,000	139,700
CAPITAL INITIATIVE	121,548	133,703
VEHICLES	50,000	55,000
EQUIPMENT	58,500	64,350
BIKE PATHS	290,000	319,000
PARK IMPROVEMENTS	1,624,075	1,786,483
TOTAL EXPENSES:	<u>2,451,623</u>	<u>2,696,786</u>

ESTIMATED CASH BALANCE:

ESTIMATED CASH BALANCE AT JANUARY 1, 2022		\$1,973,800
TOTAL ESTIMATED REVENUE	\$2,322,250	
TOTAL ESTIMATED EXPENSES	<u>(\$2,451,623)</u>	<u>-\$129,373</u>
ESTIMATED CASH BALANCE AT DECEMBER 31, 2022		<u>\$1,844,427</u>

## APPENDIX F (CONT.)



PLAINFIELD PARK DISTRICT  
PARK DONATION FUND BUDGET  
FOR FISCAL YEAR ENDED DECEMBER 31, 2022

ESTIMATED REVENUES:

	2022 BUDGET
SPRINGBANK	\$ 85,000
OTHER	0
TOTAL REVENUES:	<u>\$ 85,000</u>

ESTIMATED EXPENSES:

		APPROPRIATION
TRANSFER TO OTHER FUNDS	0	0
TOTAL EXPENSES:	<u>0</u>	<u>0</u>

ESTIMATED CASH BALANCE:

ESTIMATED CASH BALANCE AT JANUARY 1, 2022		\$613,348
TOTAL ESTIMATED REVENUE	\$85,000	
TOTAL ESTIMATED EXPENSES	<u>\$0</u>	<u>\$85,000</u>
ESTIMATED CASH BALANCE AT DECEMBER 31, 2022		<u>\$698,348</u>

## APPENDIX F (CONT.)



PLAINFIELD PARK DISTRICT  
POLICE PROTECTION FUND BUDGET  
FOR FISCAL YEAR ENDED DECEMBER 31, 2022

ESTIMATED REVENUES:

	2022 BUDGET
INTEREST	<u>0</u>
TOTAL REVENUES:	<u>0</u>

ESTIMATED EXPENSES:

		APPROPRIATION
CONTRACTUAL SERVICES	<u>0</u>	<u>0</u>
TOTAL EXPENSES:	<u>0</u>	<u>0</u>

ESTIMATED CASH BALANCE:

ESTIMATED CASH BALANCE AT JANUARY 1, 2022		\$0
TOTAL ESTIMATED REVENUE	\$0	
TOTAL ESTIMATED EXPENSES	<u>\$0</u>	<u>\$0</u>
ESTIMATED CASH BALANCE AT DECEMBER 31, 2022		<u>\$0</u>

## APPENDIX F (CONT.)



PLAINFIELD PARK DISTRICT  
SPECIAL RECREATION FUND BUDGET  
FOR FISCAL YEAR ENDED DECEMBER 31, 2022

ESTIMATED REVENUES:	2022 BUDGET	
PROPERTY TAXES	1,248,000	
INTEREST	2500	
TOTAL REVENUES:	<u>1,250,500</u>	
ESTIMATED EXPENSES:		APPROPRIATION
SALARIES & WAGES	17,752	19,527
SPECIAL RECREATION ASSOCIATION AGREEMENT	600,000	660,000
CAPITAL PROJECTS-ADA	906,892	997,581
OTHER	4,500	4,950
TOTAL EXPENSES:	<u>1,529,144</u>	<u>1,682,058</u>
ESTIMATED CASH BALANCE:		
ESTIMATED CASH BALANCE AT JANUARY 1, 2022		\$1,109,600
TOTAL ESTIMATED REVENUE	\$1,250,500	
TOTAL ESTIMATED EXPENSES	<u>(\$1,529,144)</u>	<u>-\$278,644</u>
ESTIMATED CASH BALANCE AT DECEMBER 31, 2022		<u>\$830,956</u>



## APPENDIX F (CONT.)



PLAINFIELD PARK DISTRICT  
SOCIAL SECURITY FUND BUDGET  
FOR FISCAL YEAR ENDED DECEMBER 31, 2022

ESTIMATED REVENUES:	2022 BUDGET	
PROPERTY TAXES	221,000	
INTEREST	225	
TOTAL REVENUES:	<u>221,225</u>	
ESTIMATED EXPENSES:		APPROPRIATION
SOCIAL SECURITY/MEDICARE PAYMENTS	<u>222,592</u>	<u>244,851</u>
TOTAL EXPENSES:	<u>222,592</u>	<u>244,851</u>
ESTIMATED CASH BALANCE:		
ESTIMATED CASH BALANCE AT JANUARY 1, 2022		\$79,376
TOTAL ESTIMATED REVENUE	\$221,225	
TOTAL ESTIMATED EXPENSES	<u>(\$222,592)</u>	<u>-\$1,367</u>
ESTIMATED CASH BALANCE AT DECEMBER 31, 2022		<u>\$78,009</u>



## APPENDIX F (CONT.)

Each of said sums of money and the aggregate thereof are deemed necessary by this Board to defray the necessary expenses and liabilities of the District during the fiscal year beginning January 1st, 2021 and ending December 31st, 2021 for the respective purposes set forth.

All unexpended balances of the appropriations for the fiscal year ended December 31st, 2021 and prior years are hereby specifically re-appropriated for the same general purposes for which they were originally made and may be expended in making up any insufficiency of any other items provided in this appropriation ordinance, in making this appropriation in accordance with applicable law.

**PLAINFIELD PARK DISTRICT  
SUMMARY OF ALL FUNDS  
FOR FISCAL YEAR ENDED DECEMBER 31, 2022**

	<u>BUDGET</u>	<u>APPROPRIATION</u>
CORPORATE	\$4,268,876	\$4,695,763
RECREATION	\$3,696,981	\$4,066,679
MUSEUM	\$4,733	\$5,206
LIABILITY	\$143,000	\$157,300
IMRF	\$352,600	\$387,860
DEBT SERVICE	\$1,322,684	\$1,454,951
CAPITAL PROJECTS	\$2,451,623	\$2,696,786
PARK DONATION	\$0	\$0
POLICE PROTECTION	\$0	\$0
SPECIAL RECREATION	\$1,529,144	\$1,682,058
SOCIAL SECURITY	\$222,592	\$244,851
<b>TOTAL SUMMARY OF ALL FUNDS</b>	<b>\$13,992,233</b>	<b>\$15,391,454</b>

### SECTION 3.

- a. An estimate of the cash on hand at the beginning of the fiscal year is expected to be \$8,828,357.00
- b. As estimate of the cash expected to be received during the fiscal year from sources is \$10,032,624.00
- c. An estimate of the expenditures contemplated for the fiscal year is \$11,973,413.00
- d. An estimate of the cash to be on hand at the end of fiscal year is \$6,887,568.00
- e. An estimate of the amount of taxes to be received during the fiscal year is \$7,666,059.00

## APPENDIX F (CONT.)



### SECTION 3.

- (a) An estimate of the cash on hand at the beginning of the fiscal year is expected to be \$8,982,999.00
- (b) An estimate of the cash expected to be received during the fiscal year from sources is \$11,795,470
- (c) An estimate of the expenditures contemplated for the fiscal year is \$13,992,233
- (d) An estimate of the cash to be on hand at the end of fiscal year is \$6,786,236.00
- (e) An estimate of the amount of taxes to be received during the fiscal year is \$7,842,866.00

SECTION 4. The receipts and revenues of the Plainfield Township Park District derived from sources other than taxation and not specifically appropriated, and all unexpended balances from the preceding fiscal year not required for the purposes for which they were appropriated and levies, shall constitute the Corporate Fund and shall first be placed to the credit of such fund.

SECTION 5. All ordinances or parts of ordinances conflicting with any of the provisions of this ordinance be, and the same are hereby, repealed to the extent of such conflict. If any item or portion thereof of this budget and appropriation ordinance is for any reason held invalid, such decision shall not affect the validity of the remaining portion of such items or the remaining portion of this ordinance.

SECTION 6. This ordinance shall be in full force and immediately upon its passage.

PASSED this 9th<sup>th</sup> day of February, 2022.

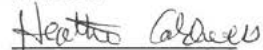
AYES: 5 NAYS: 0 ABSENT: 2 ABSTAIN: 0

PLAINFIELD TOWNSHIP PARK DISTRICT

By: 

William Thoman, President

ATTEST:



Heather Caldwell, Secretary

## APPENDIX F (CONT.)



STATE OF ILLINOIS       )  
                                      ) SS.  
COUNTY OF WILL        )  
COUNTY OF KENDALL    )

I, the undersigned, do hereby certify that I am the duly qualified and acting Secretary of the Board of Park Commissioners (the "Board") of the Plainfield Township Park District, Will and Kendall Counties, Illinois (the "District"), and as such official I am the keeper of the records of the District and the Board.

I further certify that the foregoing constitutes a full, true, and complete transcript of the minutes of the meeting of said Board held on the 9th day of February, 2022 insofar as same relate to the adoption of the following: **ORDINANCE 2022-01.**

**AN ORDINANCE ADOPTING THE COMBINED ANNUAL BUDGET AND APPROPRIATION OF FUNDS FOR THE PLAINFIELD TOWNSHIP PARK DISTRICT, WILL AND KENDALL COUNTIES, ILLINOIS FOR THE FISCAL YEAR BEGINNING ON THE 1ST DAY OF JANUARY, 2022 AND ENDING ON THE 31ST DAY OF DECEMBER, 2022.**

A true, correct, and complete copy of which resolution as adopted at said meeting appears in the foregoing transcript of the minutes of said meeting.

I do further certify that the deliberations of the members of the Board of Park Commissioners on the adoption of said resolution were conducted openly, that the vote on the adoption of said resolution was taken openly, that said meeting was called and held at a specified time and place convenient to the public, that notice of said meeting was duly given to all news media requesting such notice, that an agenda for said meeting was posted at the location where said meeting was held and at the principal office of the Board at least 48 hours in advance of the holding of said meeting, that said meeting was called and held in strict compliance with the provisions of "AN ACT in Relation to Meetings," approved July 11, 1957, as amended (the "Open Meetings Act"), and with the provisions of the Park District Code of the State of Illinois, as amended, and that the Board has complied with all of the providing of said Act and said Code and with all of the procedural rules of the Board in the passage of said ordinance.

IN WITNESS THEREOF I hereunto affix my official signature at Plainfield, Illinois, this 9th day of February, 2022.

Secretary, Board of Park Commissioners  
Plainfield Township Park District  
Will and Kendall Counties, Illinois

# APPENDIX G

## GLOSSARY OF TERMS

### -A-

**Accrual Accounting:** A basis of accounting in which revenues and expenditures are recorded when they are earned or incurred, rather than when cash is actually received or spent.

**Appropriation:** An authorization for a specific time period granted by a legislative body to make expenditures and to incur obligations for specific purposes.

**Assessed Valuation:** A valuation set upon real estate as a basis for levying taxes.

### -B-

**Balanced Budget:** An annual financial plan in which the planned expenditures do not exceed the funding sources, which include both revenues and beginning unrestricted fund balance.

**Bond:** A written promise to pay a sum of money (called face value or principal) on a specified date in the future at a specified interest rate. These are most frequently sold to finance construction of large capital projects, such as buildings.

**Budget:** A one-year financial plan with estimates of revenues and expenditures for the year. It sets the legal spending limits and is the primary means of controlling expenditures and service levels.

**Budget Calendar:** The schedule of key dates or milestones that the District follows in the preparation, adoption and administration of the budget.

### -C-

**Capital Assets/Improvements:** An acquisition or addition that has an estimated useful life of greater than three years and exceeds a dollar threshold of \$5,000. Various categories include: land, land improvements, buildings, building improvements, vehicles and machinery and equipment.

**Capital Projects Funds:** Funds used to account for the acquisition or construction of major capital facilities, other than those financed by proprietary or trust funds.

**Contingency:** An amount set aside for emergencies or unforeseen expenditures. Contractual Services: Services rendered to the District by private firms or individuals.

**Corporate Fund:** The principal operating fund of the District. It accounts for all revenues and expenditures of the District not accounted for in other funds. Most governmental services are provided by the General Fund including, but not limited to Park Services and Administrative Services.

**Corporate Personal Property Replacement Tax:** Law enacted in 1979 to replace the corporate personal property tax. It consists of a State income tax on corporations, trusts, partnerships and a tax on the invested capital of public utilities. The tax is collected by the Illinois Department of Revenue and distributed to over 6,000 local governments based on each government's share of Corporate Personal Property tax collections in a base year (1976 in Cook County or 1977 in Downstate Counties).





## APPENDIX G (CONT.)

### -D-

**Debt Service:** Payment of principal and interest on borrowed funds.

**Debt Service Funds:** Funds used to account for the accumulation of resources for, and payment of, general long term debt principal and interest.

**Department:** A major administrative division of the District that indicates overall management responsibility for an operation or group of related operations.

### -E-

**Equalized Assessed Value (EAV):** The value of property resulting from the multiplication of the assessed value by an equalization factor to value all property, for taxing purposes, at 1/3 of its market value.

**Exemption:** The removal of property from the tax base. An exemption may be partial, as a homestead exemption, or complete as, for example, a church building used exclusively for religious purposes. Park District properties are tax-exempt.

**Expenditures:** Decreases in net financial resources, including current operating expenses, requiring the present or future use of net current assets, debt service, capital outlays, and intergovernmental transfers. This terminology is used in governmental fund types.

**Expenses:** Charges incurred, whether paid or unpaid, for the delivery of goods or services. This terminology is used in proprietary and trust and agency fund types.

**Extension:** The actual dollar amount billed to the property taxpayers of a district. The County Clerk extends all taxes.

### -F-

**Fiscal Year (FY):** Any consecutive 12-month period designated as the budget year. The Plainfield Park District has a

January 1 to December 31 fiscal year.

**Fund:** An accounting entity that has a set of self-balancing accounts and that records all financial transactions for specific activities or government functions.

**Fund Balance:** The difference between fund assets and fund liabilities of governmental funds and similar trust funds.

### -G-

**GASB (Governmental Accounting Standards Board):** The ultimate authoritative accounting and financial reporting standard-setting body for state and local governments.

**Generally Accepted Accounting Principles (GAAP):** The conventions, rules, and procedures that serve as the norm for the fair presentation of financial statements.

**Government Finance Officers Association (GFOA):** A professional association of state/provincial and local finance officers in the United States and Canada dedicated to the sound management of government financial resources.

**Governmental Fund Types:** Funds that account for "governmental-type" activities, including the general, special revenue, debt service and capital projects funds.

**Grant:** A contribution by a government or other organization to support a particular function. Typically, these contributions are made to the District from the state or federal government or from private foundations.



## APPENDIX G (CONT.)

### -I-

**Illinois Municipal Retirement Fund (IMRF):** A multiple employer public employee retirement system that acts as a common investment and administrative agent for units of local government and school districts in Illinois.

**IPRA:** Illinois Park and Recreation Association.

### -L-

**Levy:** The amount of money a taxing body certifies to be raised from the property tax.

**Liabilities:** Debts or other legal obligations arising out of transactions in the past that must be liquidated, renewed, or refunded at some future date.

**Long Term Debt:** Debt with a maturity of more than one year from the original date of issuance.

### -M-

**Modified Accrual Accounting:** A basis of accounting in which revenues are recorded when they are both measurable and available and where expenditures are recorded when the liability is incurred. "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period or soon enough thereafter to pay liabilities of the current period. The government considers all revenues available if they are collected within 60 days after year-end. Expenditures are recorded when the related fund liability is incurred.

### -N-

**NRPA:** National Recreation and Park Association.

### -O-

**Operating Budget:** Is a financial plan outlining estimated revenues and expenditures and other information for a specified period (usually a fiscal year).

**Operating Expenses:** Expenses of a fund that are directly related to the fund's primary service activities. The term "expenses" applies only to enterprise fund operations that are accounted for on an accrual basis of accounting.

### -P-

**Park District Risk Management Agency (PDRMA):** A risk pooling agency of municipalities in Illinois which have joined together to manage and fund their property, liability, worker's compensation, public officials' liability and health claims.

**Program:** An instructional or functional activity.

**Property Tax Revenue:** Revenue from a tax levied on the equalized assessed value of real property.

**Public Hearing:** The portions of open meetings held to present evidence and provide information on both sides of an issue.

### -R-

**Revenues:** Funds that a government receives as income. These receipts may include tax payments, fees from services, fines, grants and interest income.

**Reserved Fund Balance:** The portion of the fund balance not available for general appropriation or is legally segregated for a special use.

## APPENDIX G (CONT.)

### -S-

**Service Charges:** User charges for services provided to those specifically benefiting from those services.

**Special Revenue Funds:** Used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes.

### -T-

**Tax Base:** The total value of all taxable real and personal property in the district as of January 1st of each year, as certified by the Appraisal Review Board. The tax base represents net value after all exemptions.

**Tax Rate:** The amount of tax stated in terms of a unit of tax base. In Illinois, the tax rate is per \$100 of equalized assessed value.

**Tax Rate Limit:** The maximum tax rate that a county clerk can extend for a particular levy. Not all tax levies have a tax rate limit. Some levies are unlimited as to rate.

**Taxes:** Compulsory charges levied by a government for the purpose of financing services performed for the common benefit. (The term does not include charges for services rendered only to those paying such charges, for example membership charges.)

